

**Finance Act 1969**

**Section 33 - Amendment of Act 58 of 1957**

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In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, -

(i) in Item No. 1, for the entry in the third column, the entry "Four per cent. ad valorem" shall be substituted;

(ii) for Item No. 19, the following Item shall be substituted, namely :-

"19 COTTON FABRICS -

I. Cotton fabrics other than -

(i) embroidery, in the piece, in strips or in motifs, and

(ii) fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials, -

(1) Coating, suiting, tussors, corduroy, gaberdine, bed-ford, satin, denim, lappet, lace, knitted fabric, tapestry, furnishing fabric including jacquard curtain cloth, gadlapet, mattress fabric, terry towel including turkish towel, terry towelling cloth including turkish towelling cloth, blanket, canvas, duck, filter cloth, tracing cloth, and bukram cloth.	Two and a half per cent. ad valorem
(2) Others	
(a) Cotton fabrics, superfine	15.5 paise per square metre.
(b) Cotton fabrics, fine	9.6 paise per square metre.
(c) Cotton fabrics, medium-A	4.8 paise per square metre.
(d) Cotton fabrics, medium-B	4.8 paise per square metre.
(e) Cotton fabrics, coarse	3.6 paise per square metre.

(f) Cotton fabrics not otherwise	15.5 paise per square specified metre.
II. Embroidery, in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	The duty for the time being leviable, on the base fabrics, if not already paid.
III. Cotton fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	The duty for the time being leviable on the base fabrics, if not already paid.";
(iii) for Item No. 20, the following Item shall be substituted, namely :-	

"20. SILK FABRICS -

(1) Silk fabrics, other than embroidery in the piece, in strips or in motifs. square metre.	Thirty paise per square metre.
(2) Embroidery, in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	The duty for the time being leviable on the base fabrics, if not already paid.";

(iv) for Item No. 21, the following Item shall be substituted, namely :-

"21. WOOLLEN FABRICS -

(1) Woollen fabrics, other than embroidery in the piece, in strips or in motifs.	Five per cent. ad valorem.
(2) Embroidery, in the piece, in strips or in motifs, in or in relation to the manufacture of which not any process is ordinarily carried on with the aid of power.	The duty for the time being leviable on base fabrics, if already paid.";

(v) for Item No. 22, the following Item shall be substituted, namely :-

"22. RAYON OR ARTIFICIAL SILK FABRICS -

(1) Rayon or artificial silk fabrics other than (i) embroidery, in the piece, in strips or in motifs, and (ii) fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	3.6 paise per square metre.
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(2) Embroidery, in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	The duty for the time being leviable on the base fabrics, if not already paid.
(3) Fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials.	The duty for the time being leviable on the base fabrics, if not already paid."