

**MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES)
CONSTRUCTION OF REFERENCES RULES, 1976**

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**MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES)
CONSTRUCTION OF REFERENCES RULES, 1976**

In exercise of the powers conferred by Section 19 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), read with clause 39 of the Finance Bill, 1976, the Central Government hereby makes the following rules, namely:

1. Short title :-

These rules may be called the Medicinal and Toilet Preparations (Excise Duties) Construction of References Rules, 1976.

2. Constructions of references to certain expressions :-

In the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, any reference to each of the expressions specified in the Schedule annexed hereto shall, unless the context otherwise requires, be constructed as a reference to "narcotic drug" or "narcotic" as defined in clause (h) (as directed to be substituted by clause 39 (b) (iv) of the Finance Bill 1976) of Section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).

SCHEDULE

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1.	Opium, Indian hemp and other narcotic drugs or narcotics.
2.	Opium, Indian hemp and other narcotic drugs and narcotics.
3.	Opium, Indian hemp, narcotic drugs and other narcotics.
4.	Opium, Indian hemp and other narcotic drugs and narcotics.
5.	Opium, Indian hemp, or other narcotic drug or narcotic.
6.	Opium, Indian hemp or other narcotic drugs and narcotics.

