

Wednesday, 27th June, 1860

PROCEEDINGS

OF THE

**LEGISLATIVE COUNCIL OF
INDIA**

Vol. VI

(1860)

Wednesday Morning, June 27, 1860.

PRESENT :

The Hon'ble the Chief Justice, *Vice-President*,
in the Chair.

Hon'ble Sir H. B. E. Frere,	H. Forbes, Esq., A. Sconce, Esq., and
Right Hon'ble J. Wilson,	Hon'ble Sir M. L. Wells.
H. B. Harington, Esq.,	

SUCCESSIONS.

THE VICE-PRESIDENT read a message, informing the Legislative Council that the Governor-General had assented to the Bill "for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons."

INCOME TAX.

The Order of the Day being read for the adjourned Committee of the whole Council on the Bill "for imposing Duties on Profits arising from Property, Professions, Trades, and Offices," the Council resolved itself into a Committee for the further consideration of the Bill.

Section XCVII contained the Rules for assessing and charging the duties under Schedule 2.

Rule 1 was passed after amendments. Rules 2 and 3 were passed as they stood.

Rule 4 was passed after a verbal amendment.

Rules 5 to 22 were passed as they stood.

Rule 23 was passed after an amendment.

Rules 24 to 40 were passed as they stood.

The consideration of Rule 41 was postponed.

The remaining Rules under Section XCVII were passed as they stood, after the insertion of the words "General Rule" as a heading to Rule 49.

Section XCVIII contained the Rules for assessing and charging the duties under Schedule 3.

Rule 1 provided as follows :—

"The said last-mentioned duty shall be assessed by the Ex-Officio and Special Assessors herein authorized to make the assessment on any interests, annuities, dividends, or shares of annuities charged in the said Schedule 3, and shall be deducted by the officers and persons entrusted with the payment of such interests, annuities, dividends, or shares of annuities, on behalf of the persons entitled thereto, and shall be assessed by the Ex-Officio and Special Assessors hereby authorized to be appointed for such purposes. Such duties shall extend to all interests, annuities, dividends, or shares of annuities whatever payable in India, out of any public revenues which shall become due on or after the 1st day of May 1860, except in the following case of exemption from the said duty, namely, the securities, stock, or dividends of every Savings Bank established by the Government within any part of India, and the dividends or interest payable by any Savings Bank upon any funds therein deposited belonging to any depositor."

THE CHAIRMAN moved the omission of the words "and shall be assessed by the Ex-Officio and Special Assessors hereby authorized to be appointed for such purposes" as being a misprint.

Agreed to.

The date, 1st May 1860, was struck out, leaving the blank to be filled up hereafter, and the Rule was passed after the omission of the concluding words which contained an exception in favor of Government Savings Banks.

Rule 2 was omitted consequent on the last mentioned amendment in the preceding Rule.

The remaining Rules under Section XCVIII were passed as they stood.

Section XCIX contained the Rules for assessing and charging the duties under Schedule 4

Rule 1 was passed as it stood. Rule 2 was passed after the correction of a misprint.

The consideration of Rule 3 was postponed.

The remaining Rules under Section XCIX were passed as they stood.

Sections C to CXI were passed as they stood.

Section CXII was passed after an amendment.

Section CXIII was passed as it stood.

Section CXIV was passed after a verbal amendment.

Section CXV was passed as it stood.

Section CXVI was passed after a verbal amendment.

Sections CXVII to CXXV were passed as they stood.

Section CXXVI was passed after a verbal amendment.

Sections CXXVII and CXXVIII were passed as they stood.

Section CXXIX was passed after an amendment.

Sections CXXX to CXXXV were passed as they stood.

The Council adjourned at half past 10 o'clock, on the Motion of Sir Bartle Frere, till to-morrow morning, at 7 o'clock.

Thursday Morning, June 28, 1860.

PRESENT :

The Hon'ble the Chief Justice, *Vice-President*,
in the Chair.

Hon'ble Sir H. B. E. Frere,	H. Forbes, Esq., A. Seonco, Esq., and
Right Hon'ble J. Wilson.	Hon'ble Sir M. L. Wells.
H. B. Harington, Esq.,	

ARMS AND AMMUNITION.

THE CLERK presented the following Petitions concerning the Bill "relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same" :—

A Petition from certain British subjects, or of European or American race, residents of Calcutta and of the Mofussil.

A Petition from the British Indian Association.

Mr HARRINGTON moved that the Petitions just presented be printed, and in order that Honorable Members might have time for considering those petitions, he begged further to move

that the consideration of the Bill to which they related be postponed till Saturday next.

Agreed to.

INCOME TAX.

The Order of the day being read for the adjourned Committee of the whole Council on the Bill "for imposing Duties on profits arising from Property, Professions, Trades, and Offices," the Council resolved itself into a Committee for the further consideration of the Bill.

THE CHAIRMAN moved the introduction, before Rule 36 Section XCVII, of the following Rule, prepared by the Clerk of the Council, relative to Bodies Corporate :—

"Every Body Corporate, Company, or Society shall be charged to the duties contained in this Act by the Collector or Commissioners acting for the place where the head office in India of such Body Corporate, Company, or Society is situate."

Agreed to.

THE CHAIRMAN moved the introduction, after Rule 1 Section XCVIII, of a Rule, also prepared by the Clerk of the Council, relating to enforced notes. The Rule, as finally amended in Committee, was as follows :—

"All Promissory Notes of the Government of India, which shall be enforced for payment of the interest thereon out of India, either by Drafts or Bills on India or otherwise, shall in all cases be enforced subject to the condition that the amount of any duties which may at any time be chargeable in India in respect of such interest, shall be deducted therefrom at the place where the interest shall be paid or the Drafts or Bills shall be given."

Agreed to.

Section XCIX provided as follows :—

"The duty hereby imposed contained in the Schedule marked 4, shall be assessed and charged under the Rules hereinafter mentioned ; and the said duty shall be annually charged on the persons respectively holding or exercising the offices or employments of profit mentioned in Schedule 4, or to whom the annuities, pensions, or stipends mentioned in the said Schedule shall be payable for all salaries, perquisites, or profits whatsoever