M.R.O. 1—77,008—8-8-37.

(1) Number of pages 4

(2) Date of repair 9-8-38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 515 Press ~~Mis.~~

9-10

Dated 4-11- 1865.

3/4

9-10

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 4th November 1865.

No. 9. Read the following letter from the Secretary to the Government of India; to the Chief Secretary to the Government of Bombay, dated Simla, 18th October 1865, No. 2975.

Financial Department.
Separate Revenue.

With advertence to Under Secretary Mr. Jacomb's endorsement, No. 4064, dated the 27th September 1865, I am desired to state that salaries for a period *after* the 1st August 1865, which may have been paid *before* that date, need not be subjected to Income Tax, but salaries for a period up to 30th June 1865, which may have been or may be paid after 1st August 1865, are liable to Income Tax.

2. I am also to state that interest on Government Securities, which became due and payable on 1st August 1865, is exempt from Income Tax, but any interest which becomes due and *payable* before 1st August 1865, but which was not claimed till after that date, is liable to the Tax.

A copy to the several Local Governments and Administrations, and to the Comptroller General of Accounts, and to the several Accountants General, and to the Deputy Accountants General in independent charge.

A copy to be published in the *Gazette of India.*

(Signed) J. E. COOKE,
Asst. Secy. to the Govt. of India.

No. 10. ORDER THEREON, 4th November 1865, No. 515.

Ordered to be communicated to the Board of Revenue and Income Tax Commissioners, and to be published in the *Fort Saint George Gazette.*

(True Extract),

Chief Secretary.

To the Board of Revenue.
" Income Tax Commissioners.

Exd. J. Tulloch.

No. 2975.

FROM E. H. LUSHINGTON, ESQ.,
Secretary to the Government of India,

To THE CHIEF SECRETARY TO THE GOVT. OF BOMBAY.

Financial Department.

Separate Revenue.

Simla, the 18th October 1865.

SIR,

WITH advertence to Under-Secretary Mr. Jacomb's endorsement No. 4064, dated the 27th September 1865, I am desired to state that salaries for a period *after* the 1st August 1865, which may have been paid *before* that date, need not be subjected to Income Tax, but salaries for a period up to 30th June 1865, which may have been or may be paid after 1st August 1865, are liable to Income Tax.

2. I am also to state that interest on Government Securities, which became due and payable on 1st August 1865, is exempt from Income Tax, but any interest which becomes due and *payable* before 1st August 1865, but which was not claimed till after that date, is liable to the Tax.

I have the honor to be,

SIR,

Your most obedient Servant,

By E. H. Lushington

Secretary to the Govt. of India.

A copy to the several Local Governments and Administrations, and to the Comptroller General of Accounts, and to the several Accountants General and Deputy Accountants General in independent charge.

A copy to be published in the *Gazette of India.*

H. Cole

Asst. Secy to the Govt. of India

Financial 1865 Sept

From
Secy & Govt of Jersey in
Financial dept
No 2975

Dated 18 } October 1865
Rec 30 }

3 Spare Recd
No 527

States that salaries for a period after 1st Sept 1865 which may have been paid before that date, need not be subjected to Income Tax, but salaries for a period up to 30 June 1865 - paid after 1st August 1865 are liable to Income Tax -

Written and Ordered

No 575 - 4 November 1865

Ordered to be communicated to the Board of Revenue & Income Tax Commissioners, & to be published in the Fort St George Gazette -

Gazette -

2 - 18 - L.D.

To Board of Revenue & Income Tax Commrs
Gazette - 3/11

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