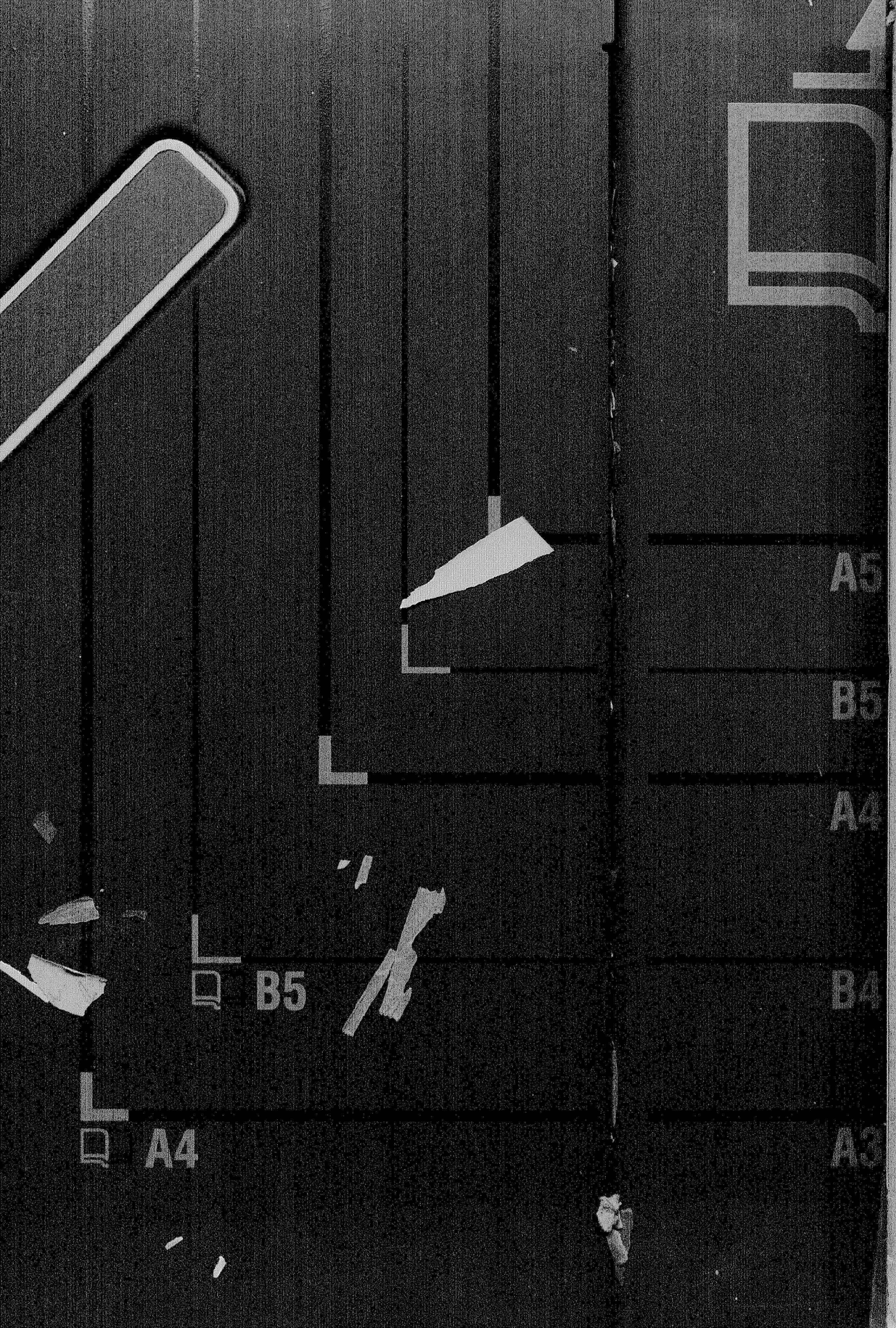


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(1) Number of pages 10

(2) Date of repair 17-11-39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 676. Press ~~Mis.~~

44-45

Dated 21—11— 1871.

617

44-45

Not to be folded or roughly handled

17-11-39

No. 44. Read the following Resolution of the Government of India in the Financial Department, dated Simla, 23rd October 1871, No. 4510 (Accounts):—

The Governor-General in Council observes that the Parliamentary Committee of Inquiry into the state of the finances of India desires to be furnished with "a return of all imperial rates and taxes now levied in India, distinguishing the rates and taxes levied before from those levied since the transfer of the government of the Indian territories to the Crown, and giving the amount of the produce of each rate or tax."

2. To comply literally with this requisition, it would not be necessary to do more than detail the rates and taxes, with the produce of each rate or tax, in two divisions, viz., of the taxes which existed before the assumption of the direct government of India by the Crown in 1858, and of those of later origin.

3. But, as the rates of some old taxes have been increased since 1858, the object of the requisition will be more fully met by giving, as far as practicable, the rate or scale of each tax, and the amount thereof in 1858, and at the present time, respectively. For the present day, the latest actuals and the estimate for the current year should be given.

4. The rate or scale for land revenue should show the proportions, respectively, of the gross produce and the net assets of land, taken as imperial land revenue in the two periods, and, as far as possible, the rate per acre at which that assessment falls on the land.

5. Excise revenue should be shown in the detail given in the margin; the rate of duty, in the cases in which a fixed duty is levied, and the scale of license fees, together with the produce of each item of the detail, being specified.

Spirits, viz.,—
Rum, imported.
,, country.
Fermented liquors.
Unfermented liquors.
Drugs, other than Opium and Ganja.
Opium.
Ganja.

6. For forests, a rate or scale for the collection of the revenue cannot be stated, unless in the form of a rate per ton for proceeds of sale of timber; but a detail of each principal item, and of remaining items of forest revenue might be supplied.

7. For assessed taxes, details suitable to the respective years should be given, and a classified abstract should be arranged of the details of tributes and contributions from Native States.

8. The returns for the foregoing heads should be prepared under the orders of the Local Government, by the local Accountant-General in communication with the Chief Revenue Authority; and any discrepancies between the amounts of produce of each tax, as given by the revenue authorities, and the amounts shown in the finance and revenue accounts, should be explained.

9. For the heads of Post Office and Telegraph, corresponding returns should be prepared by the Comptroller-General in communication with the Directors-General of those Departments.

10. For the heads noted on the margin, the information will be collected in the Financial Department.

Customs. | Opium.
Salt. | Stamps.
Mint.

11. The Select Committee of the House of Commons requires, secondly, a statement of all local rates and taxes levied in each Presidency and Administration in India for local purposes, distinguishing the

rates and taxes levied before the scheme of Provincial Services, and those levied subsequently, and giving the produce and estimated produce of each rate and tax.

12. The return should show the particulars for 1871-72 in the divisions above prescribed, viz., first rates and taxes existing in 1870-71; and, secondly, those since imposed, with the actual produce in 1870-71 of the taxes in the first division, and the estimated produce in 1871-72 of those in both divisions.

13. All cesses on land revenue and rates on the annual value of land should be shown together, as on the margin, but in separate divisions for permanently-settled districts, and for those in which the land revenue is settled for definite periods; and similarly the return should bring together the rates or taxes on—

Cesses on land revenue.
1. Road Fund
2. Village chowkedaree (North-Western Provinces).
3. Municipal Fund (North-Western Provinces).
4. School Fund.
5. District Dak.
6. Putwaree Fund, and so forth.

(1) houses,
(2) trades and professions,
(3) tolls on roads and at ferries,
(4) consumption in towns, sub-divided into octroi duties on—
  (*a*) piece-goods and metals,
  (*b*) food and other necessaries,
  (*c*) other merchandise, &c.,
  (*d*) cattle,

with a similar grouping of any other principal sources of municipal income, such as markets, &c. The particular fund or special purpose for which any tax is levied might be mentioned as a sub-head under the tax, *e. g.*, under the tax for houses would be entered municipal, chowkedaree, conservancy, and so forth.

14. The details of the several cesses on land revenue should show what percentages they form of the imperial land revenue, and, as far as possible, of the gross produce and net assets of an estate; the detail of the rates on houses should give the rate per cent. of the tax on rental; and the amount realized on Government buildings should be distinguished from that on private property. For taxes on professions, &c., the approximate or average percentage on the incomes of the bulk of the contributors should be given, if possible. Government contributions to any fund, other than the municipal rates on Government buildings, should also be distinguished.

15. The return should be accompanied by a memorandum stating the authority under which each tax is levied, and the objects to which it is applied. For the rates or taxes imposed in 1870-71 and 1871-72, the statement of objects and reasons might be fuller than the account of the older taxes.

16. The term local rates, in the English sense, includes municipal rates and taxes, and they are accordingly included in the preceding directions; but they being regarded in some Provinces as essentially distinct from local funds, the items of municipal income should also be exhibited separately in a second subsidiary return, together with the charges of the municipal funds.

17. Funds like the Police Remount Fund, the Police Clothing Fund, the Record Fund and the like, which are created by stoppages from pay or by sale proceeds of articles, &c., should be omitted, since the sources of their income do not come within the category of rates and taxes.

Proceedings of the Madras Government, Financial Department,
21st November 1871.

18. The foregoing returns of local rates and taxes should be prepared under the orders of the Local Governments and Administrations, who are hereby empowered to authorize the entertainment of any extra establishments which they may find to be absolutely necessary for the accurate preparation and the prompt submission of the returns.

19. The Select Committee desires further to be furnished with a copy of petitions addressed to the Supreme and Local Legislative Councils in India regarding the imposition of rates and taxes for local purposes. A copy of all such, submitted in the years 1870 and 1871, should be forwarded by each Local Government, and by the Legislative Department of the Government of India, to the Financial Department.

ORDER.—Ordered that a copy of this Resolution be sent to the Legislative Department of the Government of India, to each Local Government, the Comptroller-General, each Accountant-General, and the Deputy Accountants-General in independent charge, excepting those for the Berars and Mysore.

(Signed) R. B. CHAPMAN,
Secy. to the Govt. of India.

No. 45. ORDER THEREON, 21st November 1871, No. 676.

Communicated to the Revenue Department with a request that the requisite information may be obtained, as early as possible, relating to the revenues specified, and to the local taxation to the end of 1870-71.

2. Details of tributes and contributions from Native States, and of municipal income, will be obtained in the Political and Public Departments.

3. The returns, when ready, should be sent to this Department for amalgamation and submission to the Government of India.

(True Extract.)

Chief Secretary.

To the Revenue Department.
,, Political ,,
,, Public ,,

Exd. J. Wright.

No. 4510.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

RESOLUTION.

SIMLA, THE 25th OCTOBER 1871.

THE Governor General in Council observes that the Parliamentary Committee of Enquiry into the state of the finances of India desires to be furnished with "a return of all imperial rates and taxes now levied in India, distinguishing the rates and taxes levied before from those levied since the transfer of the government of the Indian territories to the Crown, and giving the amount of the produce of each rate or tax."

2. To comply literally with this requisition, it would not be necessary to do more than detail the rates and taxes, with the produce of each rate or tax, in two divisions, namely, of the taxes which existed before the assumption of the direct government of India by the Crown in 1858, and of those of later origin.

3. But as the rates of some old taxes have been increased since 1859, the object of the requisition will be more fully met by giving, as far as practicable, the rate or scale of each tax, and the amount thereof in 1859, and at the present time, respectively. For the present day, the latest actuals and the estimate for the current year should be given.

4. The rate or scale for land revenue should show the proportions, respectively, of the gross produce and the net assets of land, taken as imperial land revenue in the two periods, and, as far as possible, the rate per acre at which that assessment falls on the land.

5. Excise revenue should be shewn in the detail given in the margin; the rate of duty, in the cases in which a fixed duty is levied, and the scale of license fees, together with the produce of each item of the detail, being specified.

Spirits, *viz.*,—
Rum, imported.
" country.
Fermented liquors.
Unfermented liquors.
Drugs, other than Opium and Ganja.
Opium.
Ganja.

6. For Forests, a rate or scale for the collection of the revenue cannot be stated, unless in the form of a rate per ton for proceeds of sale of timber; but a detail of each principal item, and of remaining items, of forest revenue might be supplied.

7. For Assessed Taxes, details suitable to the respective years should be given, and a classified abstract should be arranged of the details of Tributes and Contributions from Native States.

8. The returns for the foregoing heads should be prepared under the orders of the Local Government, by the local Accountant General in communication with the chief revenue authority; and any discrepancies between the amounts of produce of each tax, as given by the revenue authorities, and the amounts shewn in the finance and revenue accounts, should be explained.

9. For the heads of Post Office and Telegraph, corresponding returns should be prepared by the Comptroller General in communication with the Directors General of those Departments.

Customs. | Opium.
Salt. | Stamps.
Mint.

10. For the heads noted on the margin, the information will be collected in the Financial Department.

11. The Select Committee of the House of Commons requires, secondly, a statement of all local rates and taxes levied in each Presidency and Administration in India for local purposes, distinguishing the rates and taxes levied before the scheme of Provincial Services, and those levied subsequently, and giving the produce and estimated produce of each rate and tax.

12. The return should shew the particulars for 1871-72 in the divisions above prescribed, *viz.*, 1*st*, rates and taxes existing in 1870-71, and 2*ndly*, those since imposed, with the actual produce in 1870-71 of the taxes in the first division, and the estimated produce in 1871-72 of those in both divisions.

13. All cesses on land revenue and rates on the annual value of land, should be shown together, as on the margin, but in separate divisions for permanently settled districts, and for those in which the land revenue is settled for definite periods: and similarly the return should bring together the rates or taxes on—

Cesses on land revenue.

1. Road Fund.
2. Village chowkedaree (North-Western Provinces).
3. Municipal Fund (North-Western Provinces).
4. School Fund.
5. District Dák.
6. Putwaree Fund, and so forth.

(1) houses,
(2) trades and professions,
(3) tolls on roads and at ferries,
(4) consumption in towns, sub-divided into octroi duties on—

(a) piece goods and metals,
(b) food and other necessaries,
(c) other merchandise, &c.,
(d) cattle,

with a similar grouping of any other principal sources of municipal income, such as markets, &c. The particular fund or special purpose for which any tax is levied might be mentioned as a sub-head under the tax, *e. g.*, under the tax for houses would be entered municipal, chowkedaree, conservancy, and so forth.

14. The details of the several cesses on land revenue should show what percentages they form of the imperial land revenue and, as far as possible, of the gross produce and net assets of an estate; the detail of the rates on houses should give the rate per cent. of the tax on rental; and the amount realised on Government buildings should be distinguished from that on private

No. 4855.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ERRATUM.

SIMLA, THE 28TH OCTOBER 1871.

In paragraphs 2 and 3 of Financial Resolution, No. 4510, dated the 23rd instant, for "1859" read "1858."

Asst. Secy. to the Govt. of India.

Copy to the Legislative Department.
" to each Local Government.
" to the Comptroller General.
" to the several Accountants General.
" to the several Deputy Accountants General in independent charge except those for Mysore and the Berars.

property. For taxes on professions, &c., the approximate or average percentage on the incomes of the bulk of the contributors should be given, if possible. Government contributions to any fund, other than the municipal rates on Government buildings, should also be distinguished.

15. The return should be accompanied by a memorandum stating the authority under which each tax is levied, and the objects to which it is applied. For the rates or taxes imposed in 1870-71 and 1871-72, the statement of objects and reasons might be fuller than the account of the older taxes.

16. The term local rates, in the English sense, includes municipal rates and taxes, and they are accordingly included in the preceding directions; but they being regarded in some Provinces as essentially distinct from local funds, the items of municipal income should also be exhibited separately in a second subsidiary return, together with the charges of the municipal funds.

17. Funds like the Police Remount Fund, the Police Clothing Fund, the Record Fund and the like, which are created by stoppages from pay or by sale proceeds of articles, &c., should be omitted, since the sources of their income do not come within the category of rates and taxes.

18. The foregoing returns of local rates and taxes should be prepared under the orders of the Local Governments and Administrations, who are hereby empowered to authorise the entertainment of any extra establishments which they may find to be absolutely necessary for the accurate preparation and the prompt submission of the returns.

19. The Select Committee desires further to be furnished with a copy of petitions addressed to the Supreme and Local Legislative Councils in India regarding the imposition of rates and taxes for local purposes. A copy of all such, submitted in the years 1870 and 1871, should be forwarded by each Local Government, and by the Legislative Department of the Government of India, to the Financial Department.

ORDER.—Ordered, that a copy of this Resolution be sent to the Legislative Department of the Government of India, to each Local Government, the Comptroller General, each Accountant General, and the Deputy Accountants General in independent charge, excepting those for the Berars and Mysore.

R. B. CHAPMAN,
Secretary to the Government of India.

Asst. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

To

No. 4510.

Dated Simla, *October* 1871.

Received 3rd Nov 71

Financial Resolution, 1871. Accounts.

Transmits Revenue Statements.

Requires additional information.

Financial Dept.

21 Nov 1871.

Communicates to the Revenue department with a request that the requisite information may be obtained, as early as possible, relating (Capetain to) to the means specified, and the local taxes to the end of 1870-1.

2. Details of tributes and contributions from Native states, and of municipal income, will be obtained in the political & public departments.

3. The returns when ready, should be sent to this department for amalgamation & submission to the Secy. of India.

R.I.

To the Rev. Pol. & Public Dept.s
Secretary Department of