[L. & M. 2,000—1-3-98.]

Local & Munl. (1898) Department

MISCELLANEOUS.

G.O., No. 1131 M

DATED 23-6-98

INDEXED. AS

DESPATCHED

[Despatch Abstract.]

Tax on arts.

Stating, with remark, that the ——— cannot be imposed on the Southern Mahratta Railway Company by the Municipal Council of Anantapur, without the previous sanction of the Govt. of India, and that it is not desirable to apply at present to the Govt. of India for sanction to levy the proposed tax on the Southern Mahratta Railway Company.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1898) Department.

CURRENT No. 438 M

From The Govt. Solicitor
Madras

Order

No. 46

Dated 26-1-98

Received 26-1-98

Registered 27-1-98

Enclosures

Spare copies.

SUBJECT.

Forwarding opinion of the Advocate General regarding the sanction of the Govt of India if he for the imposition of professional tax on the Southern Mahratta Railway at Anantapur

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

V

438h

Re -

The sanction of the Government of India if need be for the imposition of profession tax on the Southern Mahratta Railway at Anantapur.

OPINION

I understand that the profession exercised by the Southern Mahratta Railway Company within the Municipality of Anantapur is the same now as it was before the 30th of April 1890, and that in fact - the line of the Southern Mahratta Railway within the limits of the - said Municipality is at present the same as that in existence prior to the said date. The question, therefore, of the liability of the - said Company to the profession tax under Madras Act IV of 1884, as - amended by Madras Act III of 1897, is governed not by the Notificati of the Government of India P.W.D. No.136 dated 5th of April 1893, bu solely by Notification No.270 dated 12th of June 1890 as explained b the Government of India in Home Department Letter No.123 dated 31st December 1891. Under Madras Act IV of 1884, before it was amended by Act III of 1897, the tax payable by the Company was, I presume, Rs.5 per half year, under Class 1 Schedule A, depending upon the amount of the paid up capital and not upon the income. Further under Section 60 if the said tax had been paid in any other Municipality by the said Company it was not liable to pay the same in the Municipality of - Anantapur. In Section 60, the phraseology used is "who shall prove - that he has paid the tax for the same half year in any other - Municipality". (Italics are mine). Construing Sections 47 & 53 along with Section 60, a Joint Stock Company exercising its profession in the Mofussil in different Municipalities is liable to pay the half- yearly tax only in one Municipality, which one may be any of the - Municipalities in which the Company exercises its profession. Its - liability to be taxed under Section 53 in each of the Municipalities in which it exercises its profession is contingent upon its not having paid the tax in any other of such Municipality. Madras Act III of 1897 has amended the provisions of the former Act in both these respects.

Under

Under Schedule A Class 1 (1) the half yearly tax of Rs 50 is imposed upon the Company if its monthly income is estimated to amount to Rs 2000 or upwards irrespective of its paid up capital. Under Section 60 the Company is liable to be actually taxed in each and every Municipality in which it exercises its profession, and the amount of the tax payable in each Municipality is to be determined with reference to the income derived by the Company within the particular Municipality.

2. It is stated that the Southern Mahratta Railway Company did not pay any profession tax in the Municipality of Anantapur during the year ended on the 30th of April 1890, because under the law then in force it was not liable to be taxed in the - Municipality of Anantapur as it had paid the tax in the - Municipality of Bellary during the said year. Within the - meaning, therefore, of the Government of India Notification - No.270 dated 12th June 1890, the tax imposed by Act 111 of 1897 which the Municipal Council of Anantapur proposes to levy from the Company is not one which the Company could have been - lawfully required to pay in the said Municipality during the year ended on the 30th of April 1890. In my opinion, therefore, the tax which is now sought to be imposed on the Southern - Mahratta Railway Company in the Municipality of Anantapur is a new tax on a Railway Administration not covered by the Notification of the 12th June 1890, and that under para 3 of the - Resolution of the Government of India No.434 R.T dated 17th - August 1894 application for obtaining the sanction of the - Governor General in Council under Section 135 (1) of the - Indian Railways Act IX of 1890 for the levy of such tax should be made through the Local Government.

3. As regards the Municipality of Bellary in which the - Southern Mahratta Railway Company was taxed for the exercise of its profession during the year ended on the 30th of April 1890, I do not think that the tax now payable under the new Schedule A Class 1 (1) to the said Municipality is one which, having - regard to the Government of India's Home Department letter - No.123 dated 31st December 1891, could be regarded as a new one which could be imposed only after obtaining the fresh sanction of the Governor General in Council.

V. Bhashyam Iyengar
Offg: Advocate General.

Madras)
)
25th January 1898)

True Copy
Ernest Barclay
Government Solicitor.

(1898) Department

From Ernest Barclay
Government Solicitor
Madras

To The Secretary to Government
Local & Municipal Department
Madras

No 46

Dated. 26th January 1898
Recd 28th "

Enclosure

Forwarded with Enclosures with reference to the Order of Government No 2851. M. Mio. dated. 18th December 1897 Local & Municipal

Ernest Barclay
Government Solicitor

LOCAL AND MUNICIPAL DEPARTMENT.

[G/5]
250—7-4-97.

Agmt file no 2851 M. dated 18th Decr 1897.
C. No. 638 M of 1898.

SUBJECT.

Imposition of the tax on arts on the Southern Mahratta Railway, in Anantapur.

FOR ORDERS.

Please see the notes and orders in G.O. No 2851 M dt 18th December '97 and the reference made thereon to the Advocate-General.

2. The letter read above contains the opinion of the Advocate General on the points raised. With regard to the first of them, viz:- whether the tax on arts and professions can be imposed on the Southern Mahratta railway in Anantapur without the previous sanction of the Govt. of India, the Advocate-General points out that this Railway Company did not pay any profession tax in the Municipality of Anantapur during the year

Dpto Rfo &c.
Please see my note below
4598

C

H.M. and Circulation.
H.I.
6.5.98

S.A. Please let R^y see H^s note &c
F.A. Please draft
H.I.
11 5 98

Flag K pages 5 & 6

R

Ans. & returned. I presume that L & M Dpt will ascertain how railways are taxed in England in boroughs & county towns. I have no means of ascertaining except by asking him.

7/5
1-5-98

ended on the 30th April 1890, because, under the law then in force, it was not liable to be taxed in the Municipality of Anantapur as it had paid the tax in the Bellary Municipality during that year, that within the meaning of the Govt. of India Notification No 270 dy 12th June 1890, therefore, the tax imposed by Act III of 1897 which the Municipal Council of Anantapur proposes to levy from the Company is not one which the Company could have been lawfully required to pay in the said municipality during the year ended on the 30th April 1890, and that in his opinion, the tax, which is sought to be imposed on the Southern Mahratta Railway in the Municipality of Anantapur, is a new tax on a Railway administration not covered by the Notification of 12th June 1890, and that under para. 3 of the Govt. of India Resolution No 434 R.T.

M

...ziz- whether the explanation given ...y the Government of India in ...891, that the liability of Railway ...dministrations to municipal ...taxation laid down in its notification of June 1890, included ...ny increase or alteration in the ...mount of the tax according to the ...law in force, refers merely to the rate ...at which the tax operative under the ...law in force in 1890 may be levied, or ...whether it covers an alteration in the ...incidence or nature of the tax introduced by a new law,

M

M sp 1917
27944

dy 17. 8. 94, application for obtaining the sanction of the Governor-General in Council under sec. 135 (4) of the Indian Railways Act IX of 1890, for the levy of such tax should be made through the Local Govt. As regards the second question, the Advocate-General does not think that the tax now payable under the new schedule A of the District Municipalities Act is one, which, having regard to the Govt. of India's Home Deptt. letter No 123 dy 31st December 1891, could be regarded as a new one, which could be imposed only after obtaining the fresh sanction of the Governor-General in Council It is therefore submitted, the application may be made for the sanction of the Governor-General in Council under sec. 135 of the Indian Railways Act 1890. But as in para. 3 of its Resolution No 434 R. T. dy 17th August 1894, the Govt. of India say that

"in all such applications the views of the Railway Administration affected thereby should be obtained by the Local Government and submitted together with the application", the papers may be first sent to the P. W. Deptt with the request that the views of the Southern Mahratta Railway Administration on the proposal may be obtained and forwarded for submission to the Govt of India.

V.R. 17/3/98

Please see separate note attached.

H-1.

Imposition of the profession tax on S. M. Railway by Anantapur Ml. Council.

H.M. & Circ

Public Works Dept (Railway Branch) for C.I

Local authority includes a district Board or municipality.

Local and Municipal Department.

Agmt GO No. 2851 M. dated 18.12.1897 + Current No. 438 M of 1898.

For Orders

Under section 135 of the Railways Act IX of 1890 (India), a railway administration is not "liable to pay any tax in aid of the funds of any local authority unless the Governor-General in Council has by notification declared the railway administration to be liable to pay the tax."

2. Under this section the Government of India declared in its notification No. 270, dated 12th June 1890, pending further orders under that section, the liability of every railway administration from and after 1st May 1890 to pay every tax which it was lawfully required by a local authority to pay in aid of the funds of such local authority during the year ended 30th April 1890.

3. Doubts having arisen as to whether this notification was intended to limit taxation on railway property to the amount charged before 30th April 1890 or merely to bar taxation of any new kind, the Government of India, on a reference from the Madras Government, explained that the notification merely continued until further orders a liability to certain taxes which, as to their amount, might be altered or increased according

in GO 1074 M 21-7-90 N

Vide the letter from the Govt of India in GO 188 M 28-1-92 R

according to the law in force".

4. In 1893, a further notification No. 136, dated 5th April 1893, was issued in the Public Works Department of the Government of India, under ~ section 135 of the Railways Act, declaring inter alia the li-ability of every railway administration to pay to a local authority, in respect of any railway or portion thereof ——— opened within the local area, since 30th April 1890, or hereafter opened ——— ——, the following taxes:---

(1)" When such administration was, du-"ring any part of the year ended on the 30th "April 1890, taxed by such local authority "in respect of any railway, or portion of "railway or building or land, the same taxes, "and at similar rates of taxation as were "actually levied from such administration "by such authority during such year, and"

(2) " When such admistration was not, "during any part of such year, taxed or "taxable by such authority in respect of "any such thing as aforesaid, all such "taxes, and at such rates as such administra-"tion would have been liable to if such "railway or portion of railway had been open, "or such building or land had been construc-"ted or acquired, prior to the said 30th "April 1890."

5. Lastly came the resolution of the Government of India No. 434 R T, dated 17th August 1894, which, after declaring that the Governor General in Council considered a general revision of the existing system of local taxation in regard to railways to be unnecessary and drawing attention to the two preceding resolutions, directed that " when it is sought to impose "any new tax on a railway, application "should be made through the Local Govern-"-ment concerned for the sanction of the "Governor-General in Council, under sec. "135 (1) of the Act above referred to." It was also therein laid down that in all such applications the reasons for imposing the new tax should be fully ex-plained, and that at the same time the views of the railway administration affected thereby should be obtained by the Local Government and submitted to-gether with the application.

6. In 1897-98 the Municipal Council of Anantapur assessed for the first time the S. M. Railway Company to a pro-fession tax of Rs 30 per half year, taking its ~ income at Anantapur at Rs 2000 per mensem. The Agent of the Company contend-ed that as the tax was not legally in force in Anantapur on the 30th April 189 the Company was not liable to it, and suggested that if the claim was main- it-tained, the Government of India should be moved to accord sanction to the imp-e position of the tax.

7. The question for decision in this case is "whether the tax assessed on the Railway Company by the Anantapur municipality is a new tax", within the meaning of the last resolution of the Government of India, so as to require the sanction of that Government.

8. On the 30th April 1890, the pro-fession

÷ referred to in para. 5 supra

profession tax was operative under Act IV of 1884 and the railway administration was taxable under section 53 in respect of it in the municipality of Anantapur just as it is at the present day; but it was not actually assessed to the tax in that municipality in virtue of a provision in that Act (section 60) exempting from liability any person or company which had paid the tax in any other municipality; and this railway administartion having paid the tax in Bellary it was exempt from liability in Anantapur.

9. The amending Act III of 1897 altered this provision by declaring that a person or company exercising any profession in more than one municipality, should be liable to the tax in every municipality in which the profession was carried on to the extent of the income derived in that municipality. The operation of the amending Act has thus changed a potential into an actual liability in every case. But as the liability had not been in fact "actually" enforced by such local authority" (i.e.) by "the Anantapur municipality as required by "railause (1) of the Government of India "o Resolution of 1893 (set out in para 4 supra) "t the question is whether it can now be imposed without the sanction of the Government of India.

The Advocate General considers that the tax which is sought to be imposed on the Southern Mahratta Railway in the municipality of Anantapur, is a new tax on a railway administration not covered by the notification

notification of 12th June 1890, and that under para. 3 of the Government of India Resolution No. 434 R.T. dated 17th August 1894, application for obtaining the sanction of the Governor General in Council under section 135 (1) of the Indian Railways Act IX of 1890, for the levy of such tax should be made through the Local Government. Application should therefore be made to the Government of India for sanction to levy the tax, but as in para. 3 of its resolution of August 1894 above referred to, the Government of India says that in all such applications the views of the Railway administration affected thereby should be obtained by the Local Government and submitted together with the application, it is submitted that the papers may be first sent to the Public Works Department with the request that the views of the Railway adminstration on the proposal may be obtained and forwarded for submission to the Government of India.

10. Another point which was incidentally raised in this connection and referred to the Advocate General, was whether the tax assessable under the amending Act of 1897, is not a new tax altogether within the purview of the Resolutions of the Government of India above quoted. Under the resolution of 1893 (para. 4 of this note supra) the liability to pay tax by railways open on 30th April 1890 was restricted to the same taxes which were

were actually levied by such local authority during 1890. Reading this notification subject to the explanation given in 1891 (vide para 3 supra), it appears that it includes any increase or alteration in the amount of the tax "according to the law in force." If the words underlined refer to the law in force in April 1890, then that law was the Act of 1884. The law of 1897 introduced a material difference in the incidence of the tax, which now depends not on the particular trade carried on or on the rental of the premises, but on the income derived. The question is whether the explanation of 1891 refers merely to the rate at which the tax operative under the law in force in 1890, may be levied, and does not cover an alteration in the incidence or nature of the tax introduced by a new law. If this be the case the levy of the profession tax by municipalities on the railways open in 1890 also may be contested and will require the fresh sanction of the Government of India. The Advocate General does not consider that the tax now payable under the new schedule A of the District Municipalities Act, is one which having regard to the Government of India's Home Department letter No. 123, dated 31st December 1891, could be regarded as a new tax which could be imposed only after obtaining the fresh sanction of the Governor-General in Council. It is not therefore necessary to take any action in this matter.

K

2/4/98

[G. 25]
1,000—16-3-98.

LOCAL AND MUNICIPAL DEPARTMENT.

C. No.....

SUBJECT.

FOR ORDERS.

S. 135. Railways Act. IX of 90.

As the points taken are hard to follow I shall attempt to elucidate them:—

(1). A railway cannot be taxed under the ~~District Boards~~ Municipalities (or any local fund) Act save under the orders of the Gov^t of India;

(2) India declared Railways & liable to such taxes only as could be lawfully demanded during 1890;

(3) in 1890 Act IV of 84 regulated taxation; Under S. 60, the R^y passing through Anantapur was not liable, as it had paid in Bellary; for the profession tax was leviable in only one of several Municipalities concerned;

(4) The amending Act however of 97 S. 47 makes the tax leviable in each of such Municipalities;

(5) on this the Municipal Council of Anantapur taxed the R^y running through the town;

(6) The Company objected on the ground of

(7) The Advocate Gen^l supports the Comp

I the objection seems sound.

2. Hence, if the tax is to be levied, the sanction of the S. of I. must be obtained.

3. The permanent Sect also raised the question whether the amending Act which in certain respects gave the Profession Tax of 1884 something of the nature of an Income Tax, did not change the taxation in such a way as to constitute a new tax. If this view were sound, India would have to be addressed. But the Advocate General does not consider it is sound.

4. If the above views be accepted, it is for orders whether India shd be addressed to sanction the levy of the tax in Anantapur.

5. The following arguments suggest themselves.

Pro. There is no reason why a Rly Company shd be treated differently from other Commercial Concerns. If one of the latter does business in half a dozen

Municipalities, it must pay the tax in each.

Contra: (a) By the Railway Act the Legislature has recognized that a distinction may properly be drawn between a Railway & other trading concerns, for it requires the sanction of the Supreme Executive to tax the former.

(b) There are material distinctions too in their nature. An ordinary trading concern is located in one or more places, but is removable at will; a Railway is a carrier connecting many places, & is not a removable business.

(c) It is possible, even with the poor machinery available in a Mufassal Municipality, to ascertain the local profits of a trading firm; it is almost impossible for the same machinery to decide the local profits of a Railway passing, say as in this case, through Anantapur. It would be a most difficult task for a trained Railway accountant to determine the latter, having regard to transactions all along the line, expendi-

19

-ture at the workshops, wear & tear, expenses in London etc etc.

(d). Hence there can hardly be a more absurd system than to allow the Municl. Executive at Anantapur to determine the profits of the Railway at Anantapur. Naturally the Council imposed the maximum tax.

Notes on Judge's letter in linked file. C. No. 525-17 of 97.

(e) It has been decided by Govt. that Municipalities shall be asked their opinion whether the Schedule of the new Municl. Act of 1897 shall not be abandoned in favour of the old Schedule of 1884 which imposed a Profession, not a disguised Income tax. This does not seem a convenient time to go to India, whose objections to the new Schedule led to Govt. considering its operation.

A 7/98

(f) It seems fairly probable that we shall have to revert to the old Schedule; this will require legislation; the proper method of Municl. taxation of railways can then be considered, & the sanction of India can be sought for the mode determined upon.

Including the question of their liability of land & building, & to other taxes. It might be better to tax a Rly in a lump sum & distribute the tax to the Municipalities concerned. H.T.

Yr. 7/98. R 7/98

6. For the above reasons a-f

I suggest that India should not be asked to sanction the application of the new Schedule so far as it is applied by S.60 to every Municipality through which a Railway runs; this would leave each Railway still taxable in the one Municipality which taxed it in 1890, or in a single one of the Municipalities which could so have taxed it. The amount of the tax would remain unaltered, viz. Rs. 100 under Class I of each Schedule.

7. If on the other hand it is determined that India should be addressed, the views of the Railway must be first obtained.

H. I.
4-5-98.

DPto Rs for c/i.

It would be practically impossible to correctly ascertain what part of a railway's profit had their origin in each municipality. Thus supposing the attempt to be made to determine such a figure by taking the number of passengers and the tonnage of goods which came on the railway from the municipality, and comparing these figures with the corresponding total figures for the whole line, to assume that profit arising from the municipal area bears the same proportion to profit arising from

I think we had better not refer to India at present - i.e. until the whole question of the Schedule is ripe for consideration. Meanwhile, please find out how Railways are assessed to borough & county taxes in England

HS JG 4.5.98

6

to which this number and tramways bear to number and tramways for which line.

This at first glance seems reasonable. But it is not so, unless railways carried to be taken into account. Then again how about passengers and goods brought into the municipality? are these to be left out of account? The railway will say "yes", because they may some of them have had their origin in a neighbouring municipality & must not be counted twice.

I fail to see how it is to be determined what is the fair share of any Railway Company's income which may be reasonably taxed by any one or more Municipalities.

But I would suggest a proposal to fix a fair sum a which the Co. a lump sum tax for all the Municipalities formed through & a railway, this lump sum being subsequently divided up by the L & M. Dept. of Government. I think Railway Chiefs and Managers would welcome such a proposal which would free them from much communication & troublesome correspondence with help a dozen of Municipalities.

I agree with what Sec. L & M. has said at the place marked A. pencil (c).

I would like to send a copy of the A. G's opinion to each of the Railway Administrations if there is no objection.

F. B.

At present, at any rate, I think this should not be done. H.T. 6.5.98

Jagger Better not say anything at present HS 10/5/98

Papers to be read in Proceedings:—

Again G.O., No. dated 189 ,

Again G.O., No. 2851/M dated 18th December 1897,

Current No. 438. M of 1898, dated 26th January 98, from the Govt Solicitor.

" " " 189 , " " ,

" " " 189 , " " ,

Seer misc Letter. ~~ORDER.~~

I dont think this ref. can be necessary. Either find the book on (a) Local Gov. (in England) in the library, or send a D.O to Ad-Gen who will know if so. (2) Meanwhile please draft on orders.

To

The Under Secretary of State for India.

Sir,

I am directed to request that, with the permission of the Right Honourable the Secretary of State for India, you will be so good as to inform me whether the Railway Companies in Englan are assessed to borough and County taxes in the same way as other trading companies, an if not, what distinction is mad between the two bodies for purposes of taxation. I am also to ask that the re and incidence of the seve taxes to which Railway

* not received from the Library yet 11th 7/5/98

(1) No such book is available in the Library.
(2) A DO was sent to the Advocate General the 6th June 1898.
(3) Please see draft flagged I.

see the note for

vee liable may be stated.
I have &c.

(From Orders)

V.R.
11/5/78

7.A.

I don't quite understand the position of this file.
Was it intended that the draft should come before the H.C's reply & the reference: if so on what orders is the draft based. The only note of H.M. seems to be that directing the reference to A.C.

7/6

Please see the note below

V.R.
13/6/78

[L. & M. 240—18-10-07.]

NOTE FOR THE *Secretary.*

Please see the note for orders flagged Q and the orders of the Honourable Members and His Excellency the Governor on pages R. *5 and 6 thereof. The Honourable Sir Henry Bliss has remarked that application should not at present be made to India to sanction the imposition of the arts tax on Railway Companies under the amended act, until the whole question of the schedule is ripe for consideration. A draft order requesting all municipal councils to report on the desirability of abandoning the amended Schedule A, under which the assessments are based on incomes and of adopting the old schedule appended to the act of 1884, under which the tax was imposed on professions, was sent up to Cotacamund on the 11 th inst. As it will be some time before the replies from municipal councils are received and considered and a decision is arrived at by Government in the matter and as the Anantapur mu*

cipal council requests that the Government of India may be addressed in view to sanction being obtained for levying the arb tax on the Southern Mahratta Railway Company (vide para 3 of the Chairman's letter in G.P. No 2851-M, dated 18th December 1897), it was thought that the municipal council of Anantapur should be informed accordingly now, before the receipt of the Advocate General's reply to the reference made to him.

V.R
14/6/98

S.

See W 2068

Desp: 6/6/98

D.O.No. dt 6th June 1898.

My dear White,

Will you please let me know for the information of His Excellency the Governor in Council, whether the Railway Companies in England are assessed to borough and county taxes in the same way as other trading companies and if not, what distinction is made between the two bodies in assessing them to these taxes? I should also like to be informed, if possible, the nature and incidance of the several taxes to which Railway Companies are liable in England.

Yours truly

(sd) G.S.Forbes.

L. & M.]
900-16-2-98.

Papers to be read in ceedings:—

Again G.O., No. dated 189 ,
Again G.O., No. 2851-M dated 18th December 1897,
Current No. 438-M of 1898, dated 26th January 98, from the Government Solicitor
" " " 189 , " " "
" " " 189 , " " "

Issue ORDER. No. 1131-M Mis. 23-6-98.

In the opinion of Govern-
ment, the tax on arts cannot be
imposed on the Southern Mahratta
Railway Company by the municipal
Council of Anantapur, without the
previous sanction of the Governm
of India; but as it is under con-
templation to abandon Schedule A
of the Madras District municipalit
Act IV of 1884, as amended by Act IV
of 1897, in favour of the schedule
annexed to the Act of 1884, under
which the tax was imposed on
professions and not on income
the Government does not consid
it desirable to apply at present
the Government of India for sa
to levy the proposed tax on
South

Southern Mahratta Railway Company.

(From Orders)

VR 2/6/98

No 1 of 1898

To
The Chairman M. C. Anantapur
thro' the Collector
.. Public Works Depart. (Railway Branch)

D.O. 2/6/98

Copy

Return the enclosure despatch. VR 2/6

When given for copying
When copied 2-6-98 189 .
When examined
When signed 2-6-98

READ AGAIN G.O., No. , DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.