GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Resolution by the Government of India, Department of Finance and Commerce (Separate Revenue, &c.—Assessed Taxes—Income Tax), dated Simla, the 14th April 1888, No. 1925 :—

Read—

Notification in the Department of Finance and Commerce, No. 593, dated 5th February 1886.
Circular letter to Local Governments, &c., No. 595, dated 5th February 1886 (paragraph 14).
Replies of Local Governments and Administrations to the letter quoted above.
Reports submitted by the several Local Governments, &c., on the working of the Income Tax Act, II of 1886, for the year 1886-87.

Resolution.—In the Notification of 5th February 1886, read in the preamble, Local Governments were directed to append to their annual reports on the working of Act II of 1886, the following six returns in the forms therein indicated, namely :—

I.—Statement showing the collections of the tax under the Act from salaries, pensions, annuities, and gratuities paid by Government in the year of report.
II.—Statement showing the collections of the tax from interest on securities in the year.
III.—Statement showing the collections of the tax under all the four parts of Schedule II to the Act.
IV.—Statement showing the original and final demands and uncollected balances of sums due under the Act in the year.
V.—Statement showing the classification of incomes on account of which the tax was collected in the year.
VI.—Statement of expenditure incurred in the assessment and collection of the tax in the year.

In paragraph 14 of the circular letter of 5th February 1886, Local Governments were also invited to make suggestions for the improvement of the classification in return No. V.

2. Replies to the circular were received in due course, but it was decided before issuing any orders for the revision of the returns to await the receipt of the first annual reports on the working of the Act.

These have now been received, and the suggestions made in them and in the replies to the circular having been considered, the following instructions are issued.

3. It appears that, so far as the revision of the forms of the returns is concerned, the only return that needs consideration is No. V.

4. Considerable difference of opinion exists as to this return ; the North-Western Provinces Government would reduce the number of side-headings, showing the various descriptions of employments. Thus, it would class all companies under two heads, and would assign one head to all merchants collectively, and another to all traders.

The Government of Bombay, on the other hand, approves of Mr. Baines' suggestion that the classification should be extended so far as the Provincial reports are concerned, so as to show in detail every separate kind of employment, leaving it to the Government of India to compile and reclassify these as it thinks best.

5. In some cases return No. V and other returns have been prepared in detail for each district, and it is this which has rendered them so bulky and complicated and which apparently forms the principal ground for the opinion of the Government of the North-Western Provinces that the return should be curtailed. This detail is not required by the Government of India; if any Local Government desires to have the returns prepared in such detail for its own purposes, an abstract giving the totals for the whole Province should also be submitted. That is all that is required by the Government of India, and the Governor-General in Council would suggest that in any case the district details should not be printed.

6. Apart from the district details, the Governor-General in Council is disposed to think that the number of heads originally prescribed is not too great; the return No. V as appended to the Bombay report does not appear either complicated or unwieldy, while the information regarding the various kinds of employments will be useful for statistical purposes.

7. In the opinion of the Government of India it would, however, be expedient slightly to modify the form of return No. V. To some extent it repeats information given in other returns, while in the returns for some Provinces the totals of the taxation in this return do not agree with those given in return No. III. It appears desirable, therefore, to make return No. V subsidiary only to return No. III. The return should be made up in three parts corresponding with the taxation under parts I, II and IV of the Schedule to the Act. The information regarding taxation on securities is given in return II, and need not be repeated in return V. The separate parts of return V need not be totalled, but the totals of each part will be carried into return No. III.

8. As regards the companies, the Government of India desires that every distinct kind of company should be separately shown in the report. No companies should be entered under any general heading such as "others not specified."

As regards the employments which come under part IV, the Government of India does not require any details beyond those originally prescribed. It may, however, be noted that in the Bombay report the side-headings under part IV of the Schedule to the Act have been grouped in a manner which commends itself to the Government of India. That return may be taken as the model for the preparation of the return in future, save in those respects in which the orders in the preceding paragraph render any modification necessary.

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Ordered, that the foregoing Resolution, together with copies of the return No. V furnished by the Government of Bombay, be forwarded to all Local Governments and Administrations, to the Comptroller and Auditor-General, and all Account Officers, and to the Foreign, Public Works, and Military Dopartments, for information and guidance.

(Signed) L. P. SHIRRES,
Offg. Under Secy. to the Govt. of India.

ENCLOSURE.

RETURN V.

CLASSIFIED Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay.

	Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total, I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs		Rs.		Rs.		Rs.
Part I.—(Salaries). (a) Paid by Govt.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (a)																		
(b) By local authorities.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (b)																		
(c) By Companies, &c.	Managers, &c.																		
	Inspectors																		
	Clerks																		
	Shopmen																		
	Others																		
	Total (c)																		
	Grand Total																		
Part II.—(Companies).	Banking																		
	Building																		
	Cotton spinning, &c.																		
	Gas																		
	Hotel																		
	Ice																		
	Insurance, Fire																		
	Do. Life																		
	Do. Marine																		
	Land																		
	Press																		
	Railway																		
	Shipping, &c.																		
	Telegraph and Telephone																		
	Trading																		
	Tramway																		
	Miscellaneous																		
	Total II																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 & over.		Total, VII—XV.		Grand Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
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		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART III.—(Securities). From Return II.	Securities of Government of India ..																		
	Securities secured by Parliament or Revenues of India																		
	Securities of Local Bodies																		
	Securities collected in District ..																		
	Total III ..																		
PART IV. (a) Professions.	1. Religion																		
	2. Education																		
	3. Fine arts																		
	4. Barristers, &c.																		
	5. Other legal practitioners																		
	6. Medicine																		
	7. Engineering																		
	8. Other professions																		
	Total (a) ..																		
(b) Commerce.	Agents																		
	Brokers																		
	Contractors																		
	Bankers																		
	Money lending and changing ..																		
	General Merchants																		
	Piece-goods do.																		
	Grain do.																		
	Salt do.																		
	Other do.																		
	Total (b) ..																		
(c) Transport, &c.	Cart and carriage builders																		
	Cart and carriage owners																		
	Livery stable-keepers																		
	Ship and boat owners																		
	Hotel and Inn keepers																		
	Total (c) ..																		
(d) Trade.	Dealers in Animals																		
	Do. in Agricultural produce ..																		
	Do. in Animal and vegetable substances (not food)																		
	Do. in Food																		
	Do. in Books and stationery ..																		

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	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Bs.		Rs.		Rs.
(*d*) TRADE—*cont.*																		
Dealers in Building materials ..																		
Do. in Fuel																		
Do. in Furniture																		
Do. in Metals, &c.																		
Do. in Precious stones, &c. ..																		
Do. in Salt																		
Do. in Spirits, &c.																		
Do. in Opium																		
Do. in Dress, &c.																		
Do. in Other articles																		
Total (*d*) ..																		
(*e*)—MANUFACTURE.																		
Cotton goods																		
Builders																		
Artisans																		
Indigo																		
Metals, &c.																		
Silk																		
Spirits, &c.																		
Sugar																		
Woollen goods																		
Others																		
Total (*e*) ..																		
(*f*)—PROPERTY.																		
House proprietors																		
Newspaper proprietors																		
Printing-press proprietors																		
Taxable estate holders																		
Total (*f*) ..																		
ABSTRACT.																		
I.—Salaries—																		
Paid by Government																		
Others																		
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Head Office																		
Other Treasuries																		
IV.—Other sources																		
Total, excluding Returns I & II ..																		
Grand Total ..																		

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ORDER—dated 8th June 1888, No. 388, Revenue.

Miscellaneous.

Communicated to the Land Revenue Commissioners, for information and guidance.

2. Adverting to paragraph 5 of the Resolution of the Government of India, the returns should be prepared in detail for each district, and submitted in manuscript, an abstract giving the totals for the whole Presidency being alone printed.

3. Referring to clause (*b*) of paragraph 9, the Government consider that the subsequent collections up to 30th June should be separately shown as required by the Government of India.

4. In the additional return prescribed in clause (*b*), paragraph 10 of the Resolution, the details for the municipal towns might usefully be given, if this does not involve great labor. The Commissioners will report on the point.

(True Extract.)

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioners of Land Revenue.
„ the Public, &c., Departments.
„ the Public Works Department.
„ the Military Department.
„ the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

Govt. of {1888} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 8th June 1888, No. 388.

JUNE.

Provincial Income,-tax Reports.

Instructions of the Government of India for the preparation of the returns to be appended to —, communicated to the Land Revenue Commissioners, for information and guidance.

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	Total II ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 & over.		Total, VII—XV.		Grand Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART I.—(Salaries). (a) Paid by Govt.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (*a*) ..																		
(*b*) By local authorities.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (*b*) ..																		
(*c*) By Companies, &c.	Managers, &c.																		
	Inspectors																		
	Clerks																		
	Shopmen																		
	Others																		
	Total (*c*) ..																		
	Grand Total ..																		
PART II.—(Companies).	Banking																		
	Building																		
	Cotton spinning, &c.																		
	Gas																		
	Hotel																		
	Ice																		
	Insurance, Fire																		
	Do. Life																		
	Do. Marine																		
	Land																		
	Press																		
	Railway																		
	Shipping, &c.																		
	Telegraph and Telephone																		
	Trading																		
	Tramway																		
	Miscellaneous																		
	Total II ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total, I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART III.—(Securities). From Return II. — Securities of Government of India ..																		
Securities secured by Parliament or Revenues of India																		
Securities of Local Bodies																		
Securities collected in District ..																		
Total III ..																		
PART IV. (a) Professions. — 1. Religion																		
2. Education																		
3. Fine arts																		
4. Barristers, &c.																		
5. Other legal practitioners																		
6. Medicine																		
7. Engineering																		
8. Other professions																		
Total (a) ..																		
(b) Commerce. — Agents																		
Brokers																		
Contractors																		
Bankers																		
Money lending and changing ..																		
General Merchants																		
Piece-goods do.																		
Grain do.																		
Salt do.																		
Other do.																		
Total (b) ..																		
(c) Transport, &c. — Cart and carriage builders																		
Cart and carriage owners																		
Livery stable-keepers																		
Ship and boat owners																		
Hotel and Inn keepers																		
Total (c) ..																		
(d) Trade. — Dealers in Animals																		
Do. in Agricultural produce ..																		
Do. in Animal and vegetable substances (not food)																		
Do. in Food																		
Do. in Books and stationery ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 and over.		Total, VII—XV.		Grand Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART III.—(Securities). From Return II. — Securities of Government of India ..																		
Securities secured by Parliament or Revenues of India																		
Securities of Local Bodies																		
Securities collected in District ..																		
Total III ..																		
PART IV. (a) Professions. — 1. Religion																		
2. Education																		
3. Fine arts																		
4. Barristers, &c.																		
5. Other legal practitioners																		
6. Medicine																		
7. Engineering																		
8. Other professions																		
Total (a) ..																		
(b) Commerce. — Agents																		
Brokers																		
Contractors																		
Bankers																		
Money lending and changing ..																		
General Merchants																		
Piece-goods do.																		
Grain do.																		
Salt do.																		
Other do.																		
Total (b) ..																		
(c) Transport, &c. — Cart and carriage builders																		
Cart and carriage owners																		
Livery stable-keepers																		
Ship and boat owners																		
Hotel and Inn keepers																		
Total (c) ..																		
(d) TRADE. — Dealers in Animals																		
Do. in Agricultural produce ..																		
Do. in Animal and vegetable substances (not food)																		
Do. in Food																		
Do. in Books and stationery ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
(*d*) TRADE—*cont.*	Dealers in Building materials ..																		
	Do. in Fuel																		
	Do. in Furniture																		
	Do. in Metals, &c.																		
	Do. in Precious stones, &c. ..																		
	Do. in Salt																		
	Do. in Spirits, &c.																		
	Do. in Opium																		
	Do. in Dress, &c.																		
	Do. in Other articles																		
	Total (*d*) ..																		
(*e*) MANUFACTURE.	Cotton goods																		
	Builders																		
	Artisans																		
	Indigo																		
	Metals, &c.																		
	Silk																		
	Spirits, &c.																		
	Sugar																		
	Woollen goods																		
	Others																		
	Total (*e*) ..																		
(*f*) PROPERTY.	House proprietors																		
	Newspaper proprietors																		
	Printing-press proprietors																		
	Taxable estate holders																		
	Total (*f*) ..																		
	ABSTRACT.																		
	I.—Salaries—																		
	Paid by Government																		
	Others																		
	II.—Companies																		
	III.—Securities—																		
	Head Office																		
	Other Treasuries																		
	IV.—Other sources																		
	Total, excluding Returns I & II ..																		
	Grand Total ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 & over.		Total, VII—XV.		Grand Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
(*d*) TRADE—*cont.*	Dealers in Building materials ..																		
	Do. in Fuel																		
	Do. in Furniture																		
	Do. in Metals, &c.																		
	Do. in Precious stones, &c. ..																		
	Do. in Salt																		
	Do. in Spirits, &c.																		
	Do. in Opium																		
	Do. in Dress, &c.																		
	Do. in Other articles																		
	Total (*d*) ..																		
(*e*) MANUFACTURE.	Cotton goods																		
	Builders																		
	Artisans																		
	Indigo																		
	Metals, &c.																		
	Silk																		
	Spirits, &c.																		
	Sugar																		
	Woollen goods																		
	Others																		
	Total (*e*) ..																		
(*f*) PROPERTY.	House proprietors																		
	Newspaper proprietors																		
	Printing-press proprietors																		
	Taxable estate holders																		
	Total (*f*) ..																		
	ABSTRACT.																		
	I.—Salaries—																		
	Paid by Government																		
	Others																		
	II.—Companies																		
	III.—Securities—																		
	Head Office																		
	Other Treasuries																		
	IV.—Other sources																		
	Total, excluding Returns I & II ..																		
	Grand Total ..																		

ORDER—dated 8th June 1888, No. 388, Revenue.

Miscellaneous.

Communicated to the Land Revenue Commissioners, for information and guidance.

2. Adverting to paragraph 5 of the Resolution of the Government of India, the returns should be prepared in detail for each district, and submitted in manuscript, an abstract giving the totals for the whole Presidency being alone printed.

3. Referring to clause (*b*) of paragraph 9, the Government consider that the subsequent collections up to 30th June should be separately shown as required by the Government of India.

4. In the additional return prescribed in clause (*b*), paragraph 10 of the Resolution, the details for the municipal towns might usefully be given, if this does not involve great labor. The Commissioners will report on the point.

(True Extract.)

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioners of Land Revenue.
„ the Public, &c., Departments.
„ the Public Works Department.
„ the Military Department.
„ the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

No 2073 Wd/9th July 1888.

Communicated to the Examiner Public Works Accounts.

1 Sd/ Jos W

Govt. of {1888} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 8th June 1888, No. 388.

No 2073 Wd/9th July 1888

JUNE.

Provincial Income,-tax Reports.

Instructions of the Government of India for the preparation of the returns to be appended to —, communicated to the Land Revenue Commissioners, for information and guidance.

Exam: Pw. Accts

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Resolution by the Government of India, Department of Finance and Commerce (Separate Revenue, &c.—Assessed Taxes—Income Tax), dated Simla, the 14th April 1888, No. 1925 :—

Read—

Notification in the Department of Finance and Commerce, No. 593, dated 5th February 1886.
Circular letter to Local Governments, &c., No. 595, dated 5th February 1886 (paragraph 14).
Replies of Local Governments and Administrations to the letter quoted above.
Reports submitted by the several Local Governments, &c., on the working of the Income Tax Act, II of 1886, for the year 1886-87.

Resolution.—In the Notification of 5th February 1886, read in the preamble, Local Governments were directed to append to their annual reports on the working of Act II of 1886, the following six returns in the forms therein indicated, namely :—

I.—Statement showing the collections of the tax under the Act from salaries, pensions, annuities, and gratuities paid by Government in the year of report.
II.—Statement showing the collections of the tax from interest on securities in the year.
III.—Statement showing the collections of the tax under all the four parts of Schedule II to the Act.
IV.—Statement showing the original and final demands and uncollected balances of sums due under the Act in the year.
V.—Statement showing the classification of incomes on account of which the tax was collected in the year.
VI.—Statement of expenditure incurred in the assessment and collection of the tax in the year.

In paragraph 14 of the circular letter of 5th February 1886, Local Governments were also invited to make suggestions for the improvement of the classification in return No. V.

2. Replies to the circular were received in due course, but it was decided before issuing any orders for the revision of the returns to await the receipt of the first annual reports on the working of the Act.

These have now been received, and the suggestions made in them and in the replies to the circular having been considered, the following instructions are issued.

3. It appears that, so far as the revision of the forms of the returns is concerned, the only return that needs consideration is No. V.

4. Considerable difference of opinion exists as to this return; the North-Western Provinces Government would reduce the number of side-headings, showing the various descriptions of employments. Thus, it would class all companies under two heads, and would assign one head to all merchants collectively, and another to all traders.

The Government of Bombay, on the other hand, approves of Mr. Baines' suggestion that the classification should be extended so far as the Provincial reports are concerned, so as to show in detail every separate kind of employment, leaving it to the Government of India to compile and reclassify these as it thinks best.

5. In some cases return No. V and other returns have been prepared in detail for each district, and it is this which has rendered them so bulky and complicated and which apparently forms the principal ground for the opinion of the Government of the North-Western Provinces that the return should be curtailed. This detail is not required by the Government of India; if any Local Government desires to have the returns prepared in such detail for its own purposes, an abstract giving the totals for the whole Province should also be submitted. That is all that is required by the Government of India, and the Governor-General in Council would suggest that in any case the district details should not be printed.

6. Apart from the district details, the Governor-General in Council is disposed to think that the number of heads originally prescribed is not too great; the return No. V as appended to the Bombay report does not appear either complicated or unwieldy, while the information regarding the various kinds of employments will be useful for statistical purposes.

7. In the opinion of the Government of India it would, however, be expedient slightly to modify the form of return No. V. To some extent it repeats information given in other returns, while in the returns for some Provinces the totals of the taxation in this return do not agree with those given in return No. III. It appears desirable, therefore, to make return No. V subsidiary only to return No. III. The return should be made up in three parts corresponding with the taxation under parts I, II and IV of the Schedule to the Act. The information regarding taxation on securities is given in return II, and need not be repeated in return V. The separate parts of return V need not be totalled, but the totals of each part will be carried into return No. III.

8. As regards the companies, the Government of India desires that every distinct kind of company should be separately shown in the report. No companies should be entered under any general heading such as "others not specified."

As regards the employments which come under part IV, the Government of India does not require any details beyond those originally prescribed. It may, however, be noted that in the Bombay report the side-headings under part IV of the Schedule to the Act have been grouped in a manner which commends itself to the Government of India. That return may be taken as the model for the preparation of the return in future, save in those respects in which the orders in the preceding paragraph render any modification necessary.

9. As regards the returns generally which the Government of India requires for its own purposes, the Governor-General in Council is pleased to lay down the following further instructions:—

(*a*) The totals in the different forms must agree. This will be secured as regards return No. III and return No. V by the instructions given above; in any other cases in which the returns work into each other, a similar agreement should be effected.

(*b*) The total collections should be certified as far as possible by the Accountant-General or Comptroller concerned. It is suggested that a certificate should be obtained from the Account officer as to the total credits in each district, and that any discrepancy could then be reconciled at once. If for administrative purposes any Local Governments desire to include in any of the returns collections made after the close of the year, the total of such collections should be separately shown.

(*c*) The returns should not in any case include annas and pies, whole rupees only being entered in them.

(*d*) Return IV should not include in any of its columns the collections made by the Accountant-General by deductions from salaries.

10. It has been stated above that details by districts should not be given in the returns forwarded to the Government of India; the only exceptions to this rule which the Governor-General in Council would prescribe is that—

(*a*) Separate returns should be rendered for the Presidency towns, or the details for such towns should be exhibited separately in the single set of returns.

(*b*) An additional return should be submitted showing the total assessment and collection for each district. No further details need be given in this return, but its totals should agree with those given in the other returns. If any Local Government prefers to show details below districts in this return (*e.g.*, by giving details for tahsils or for important towns), there is, of course, no objection.

Ordered, that the foregoing Resolution, together with copies of the return No. V furnished by the Government of Bombay, be forwarded to all Local Governments and Administrations, to the Comptroller and Auditor-General, and all Account Officers, and to the Foreign, Public Works, and Military Departments, for information and guidance.

(Signed) L. P. SHIRRES,
Offg. Under Secy. to the Govt. of India.

ENCLOSURE.

RETURN V.

CLASSIFIED Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay.

	Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total, I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
PART I.—(Salaries). (a) Paid by Govt.	Salaries		RS.		RS.		RS.		RS.		RS.		RS		RS.		RS.		RS.
	Pensions, &c.																		
	Gratuities																		
	Total (a) ..																		
(b) By local authorities.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (b) ..																		
(c) By Companies, &c.	Managers, &c.																		
	Inspectors																		
	Clerks																		
	Shopmen																		
	Others																		
	Total (c) ..																		
	Grand Total ..																		
PART II.—(Companies).	Banking																		
	Building																		
	Cotton spinning, &c.																		
	Gas																		
	Hotel																		
	Ice																		
	Insurance, Fire																		
	Do. Life																		
	Do. Marine																		
	Land																		
	Press																		
	Railway																		
	Shipping, &c.																		
	Telegraph and Telephone																		
	Trading																		
	Tramway																		
	Miscellaneous																		
	Total II ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 & over.		Total, VII—XV.		Grand Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
PART I.—(Salaries). (a) Paid by Govt.	Salaries		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
	Pensions, &c.																		
	Gratuities																		
	Total (a) ..																		
(b) By local authorities.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (b) ..																		
(c) By Companies, &c.	Managers, &c.																		
	Inspectors																		
	Clerks																		
	Shopmen																		
	Others																		
	Total (c) ..																		
	Grand Total ..																		
PART II.—(Companies).	Banking																		
	Building																		
	Cotton spinning, &c.																		
	Gas																		
	Hotel																		
	Ice																		
	Insurance, Fire																		
	Do. Life																		
	Do. Marine																		
	Land																		
	Press																		
	Railway																		
	Shipping, &c.																		
	Telegraph and Telephone																		
	Trading																		
	Tramway																		
	Miscellaneous																		
	Total II ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total, I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART III.—(Securities). From Return II.	Securities of Government of India ..																		
	Securities secured by Parliament or Revenues of India																		
	Securities of Local Bodies																		
	Securities collected in District ..																		
	Total III ..																		
PART IV. (a) Professions.	1. Religion																		
	2. Education																		
	3. Fine arts																		
	4. Barristers, &c.																		
	5. Other legal practitioners																		
	6. Medicine																		
	7. Engineering																		
	8. Other professions																		
	Total (a) ..																		
(b) Commerce.	Agents																		
	Brokers																		
	Contractors																		
	Bankers																		
	Money lending and changing ..																		
	General Merchants																		
	Piece-goods do.																		
	Grain do.																		
	Salt do.																		
	Other do.																		
	Total (b) ..																		
(c) Transport, &c.	Cart and carriage builders																		
	Cart and carriage owners																		
	Livery stable-keepers																		
	Ship and boat owners																		
	Hotel and Inn keepers																		
	Total (c) ..																		
(d) Trade.	Dealers in Animals																		
	Do. in Agricultural produce ..																		
	Do. in Animal and vegetable substances (not food)																		
	Do. in Food																		
	Do. in Books and stationery ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 and over.		Total, VII—XV.		Grand Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART III.—(Securities). From Return II.	Securities of Government of India ..																		
	Securities secured by Parliament or Revenues of India																		
	Securities of Local Bodies																		
	Securities collected in District ..																		
	Total III ..																		
PART IV. (a) Professions.	1. Religion																		
	2. Education																		
	3. Fine arts																		
	4. Barristers, &c.																		
	5. Other legal practitioners																		
	6. Medicine																		
	7. Engineering																		
	8. Other professions																		
	Total (a) ..																		
(b) Commerce.	Agents																		
	Brokers																		
	Contractors																		
	Bankers																		
	Money lending and changing ..																		
	General Merchants																		
	Piece-goods do.																		
	Grain do.																		
	Salt do.																		
	Other do.																		
	Total (b) ..																		
(c) Transport, &c.	Cart and carriage builders																		
	Cart and carriage owners																		
	Livery stable-keepers																		
	Ship and boat owners																		
	Hotel and Inn keepers																		
	Total (c) ..																		
(d) Trade.	Dealers in Animals																		
	Do. in Agricultural produce ..																		
	Do. in Animal and vegetable substances (not food)																		
	Do. in Food																		
	Do. in Books and stationery ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
(*d*) TRADE—*cont.*																		
Dealers in Building materials ..																		
Do. in Fuel																		
Do. in Furniture																		
Do. in Metals, &c.																		
Do. in Precious stones, &c. ..																		
Do. in Salt																		
Do. in Spirits, &c.																		
Do. in Opium																		
Do. in Dress, &c.																		
Do. in Other articles																		
Total (*d*) ..																		
(*e*)—MANUFACTURE.																		
Cotton goods																		
Builders																		
Artisans																		
Indigo																		
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(*f*)—PROPERTY.																		
House proprietors																		
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	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
(*d*) TRADE—*cont.*																		
Dealers in Building materials ..																		
Do. in Fuel																		
Do. in Furniture																		
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Do. in Precious stones, &c. ..																		
Do. in Salt																		
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Do. in Opium																		
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ORDER—dated 8th June 1888, No. 388, Revenue.

Miscellaneous.

Communicated to the Land Revenue Commissioners, for information and guidance.

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4. In the additional return prescribed in clause (*b*), paragraph 10 of the Resolution, the details for the municipal towns might usefully be given, if this does not involve great labor. The Commissioners will report on the point.

(True Extract.)

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioners of Land Revenue.
,, the Public, &c., Departments.
,, the Public Works Department.
,, the Military Department.
,, the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

No 2073 W dy 9th July 1888

Communicated to the Examiner Public Works Accounts

1st Sept W

Issued

Recd. Encl.

Govt. of {1888} Madras.

REVENUE.

G.O., 8th June 1888, No. 388.

No 2073 W dy 9th July 1888

JUNE.

Provincial Income,-tax Reports.

Instructions of the Government of India for the preparation of the returns to be appended to —, communicated to the Land Revenue Commissioners, for information and guidance.

Exam: Pub. Accts

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Resolution by the Government of India, Department of Finance and Commerce (Separate Revenue, &c.—Assessed Taxes—Income Tax), dated Simla, the 14th April 1888, No. 1925 :—

Read—

Notification in the Department of Finance and Commerce, No. 593, dated 5th February 1886.

Circular letter to Local Governments, &c., No. 595, dated 5th February 1886 (paragraph 14).

Replies of Local Governments and Administrations to the letter quoted above.

Reports submitted by the several Local Governments, &c., on the working of the Income Tax Act, II of 1886, for the year 1886-87.

Resolution.—In the Notification of 5th February 1886, read in the preamble, Local Governments were directed to append to their annual reports on the working of Act II of 1886, the following six returns in the forms therein indicated, namely :—

I.—Statement showing the collections of the tax under the Act from salaries, pensions, annuities, and gratuities paid by Government in the year of report.

II.—Statement showing the collections of the tax from interest on securities in the year.

III.—Statement showing the collections of the tax under all the four parts of Schedule II to the Act.

IV.—Statement showing the original and final demands and uncollected balances of sums due under the Act in the year.

V.—Statement showing the classification of incomes on account of which the tax was collected in the year.

VI.—Statement of expenditure incurred in the assessment and collection of the tax in the year.

In paragraph 14 of the circular letter of 5th February 1886, Local Governments were also invited to make suggestions for the improvement of the classification in return No. V.

2. Replies to the circular were received in due course, but it was decided before issuing any orders for the revision of the returns to await the receipt of the first annual reports on the working of the Act.

These have now been received, and the suggestions made in them and in the replies to the circular having been considered, the following instructions are issued.

3. It appears that, so far as the revision of the forms of the returns is concerned, the only return that needs consideration is No. V.

4. Considerable difference of opinion exists as to this return; the North-Western Provinces Government would reduce the number of side-headings, showing the various descriptions of employments. Thus, it would class all companies under two heads, and would assign one head to all merchants collectively, and another to all traders.

The Government of Bombay, on the other hand, approves of Mr. Baines' suggestion that the classification should be extended so far as the Provincial reports are concerned, so as to show in detail every separate kind of employment, leaving it to the Government of India to compile and reclassify these as it thinks best.

5. In some cases return No. V and other returns have been prepared in detail for each district, and it is this which has rendered them so bulky and complicated and which apparently forms the principal ground for the opinion of the Government of the North-Western Provinces that the return should be curtailed. This detail is not required by the Government of India; if any Local Government desires to have the returns prepared in such detail for its own purposes, an abstract giving the totals for the whole Province should also be submitted. That is all that is required by the Government of India, and the Governor-General in Council would suggest that in any case the district details should not be printed.

6. Apart from the district details, the Governor-General in Council is disposed to think that the number of heads originally prescribed is not too great; the return No. V as appended to the Bombay report does not appear either complicated or unwieldy, while the information regarding the various kinds of employments will be useful for statistical purposes.

7. In the opinion of the Government of India it would, however, be expedient slightly to modify the form of return No. V. To some extent it repeats information given in other returns, while in the returns for some Provinces the totals of the taxation in this return do not agree with those given in return No. III. It appears desirable, therefore, to make return No. V subsidiary only to return No. III. The return should be made up in three parts corresponding with the taxation under parts I, II and IV of the Schedule to the Act. The information regarding taxation on securities is given in return II, and need not be repeated in return V. The separate parts of return V need not be totalled, but the totals of each part will be carried into return No. III.

8. As regards the companies, the Government of India desires that every distinct kind of company should be separately shown in the report. No companies should be entered under any general heading such as "others not specified."

As regards the employments which come under part IV, the Government of India does not require any details beyond those originally prescribed. It may, however, be noted that in the Bombay report the side-headings under part IV of the Schedule to the Act have been grouped in a manner which commends itself to the Government of India. That return may be taken as the model for the preparation of the return in future, save in those respects in which the orders in the preceding paragraph render any modification necessary.

9. As regards the returns generally which the Government of India requires for its own purposes, the Governor-General in Council is pleased to lay down the following further instructions:—

(*a*) The totals in the different forms must agree. This will be secured as regards return No. III and return No. V by the instructions given above; in any other cases in which the returns work into each other, a similar agreement should be effected.

(*b*) The total collections should be certified as far as possible by the Accountant-General or Comptroller concerned. It is suggested that a certificate should be obtained from the Account officer as to the total credits in each district, and that any discrepancy could then be reconciled at once. If for administrative purposes any Local Governments desire to include in any of the returns collections made after the close of the year, the total of such collections should be separately shown.

(*c*) The returns should not in any case include annas and pies, whole rupees only being entered in them.

(*d*) Return IV should not include in any of its columns the collections made by the Accountant-General by deductions from salaries.

10. It has been stated above that details by districts should not be given in the returns forwarded to the Government of India; the only exceptions to this rule which the Governor-General in Council would prescribe is that—

(*a*) Separate returns should be rendered for the Presidency towns, or the details for such towns should be exhibited separately in the single set of returns.

(*b*) An additional return should be submitted showing the total assessment and collection for each district. No further details need be given in this return, but its totals should agree with those given in the other returns. If any Local Government prefers to show details below districts in this return (*e.g.*, by giving details for tahsils or for important towns), there is, of course, no objection.

Ordered, that the foregoing Resolution, together with copies of the return No. V furnished by the Government of Bombay, be forwarded to all Local Governments and Administrations, to the Comptroller and Auditor-General, and all Account Officers, and to the Foreign, Public Works, and Military Departments, for information and guidance.

(Signed) L. P. SHIRRES,
Offg. Under Secy. to the Govt. of India.

ENCLOSURE.

RETURN V.

CLASSIFIED Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay.

	Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total, I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs		Rs.		Rs.		Rs.
Part I.—(Salaries). (a) Paid by Govt.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (a)																		
(b) By local authorities.	Salaries																		
	Pensions, &c.																		
	Gratuities																		
	Total (b)																		
(c) By Companies, &c.	Managers, &c.																		
	Inspectors																		
	Clerks																		
	Shopmen																		
	Others																		
	Total (c)																		
	Grand Total																		
Part II.—(Companies).	Banking																		
	Building																		
	Cotton spinning, &c.																		
	Gas																		
	Hotel																		
	Ice																		
	Insurance, Fire																		
	Do. Life																		
	Do. Marine																		
	Land																		
	Press																		
	Railway																		
	Shipping, &c.																		
	Telegraph and Telephone																		
	Trading																		
	Tramway																		
	Miscellaneous																		
	Total II																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

	Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 & over.		Total, VII—XV.		Grand Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
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Sources of Income.	I. Rs. 500-750.		II. 750-1,000.		III. 1,000-1,250.		IV. 1,250-1,500.		V. 1,500-1,750.		VI. 1,750-2,000.		Total, I—VI.		VII. 2,000-2,500.		VIII. 2,500-5,000.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
PART III.—(Securities). From Return II.																		
Securities of Government of India ..																		
Securities secured by Parliament or Revenues of India																		
Securities of Local Bodies																		
Securities collected in District ..																		
Total III ..																		
PART IV. (a) Professions.																		
1. Religion																		
2. Education																		
3. Fine arts																		
4. Barristers, &c.																		
5. Other legal practitioners																		
6. Medicine																		
7. Engineering																		
8. Other professions																		
Total (a) ..																		
(b) Commerce.																		
Agents																		
Brokers																		
Contractors																		
Bankers																		
Money lending and changing ..																		
General Merchants																		
Piece-goods do.																		
Grain do.																		
Salt do.																		
Other do.																		
Total (b) ..																		
(c) Transport, &c.																		
Cart and carriage builders																		
Cart and carriage owners																		
Livery stable-keepers																		
Ship and boat owners																		
Hotel and Inn keepers																		
Total (c) ..																		
(d) Trade.																		
Dealers in Animals																		
Do. in Agricultural produce ..																		
Do. in Animal and vegetable substances (not food)																		
Do. in Food																		
Do. in Books and stationery ..																		

Classified Statement of the Incomes on which the Tax was collected for the year 1886-87 in the Presidency of Bombay—*cont.*

Sources of Income.	IX. 5,000-10,000.		X. 10,000-20,000.		XI. 20,000-30,000.		XII. 30,000-40,000.		XIII. 40,000-50,000.		XIV. 50,000-1,00,000.		XV. 1,00,000 and over.		Total, VII—XV.		Grand Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
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	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
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Dealers in Building materials ..																		
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	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
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(True Extract.)

Secretary to Government.

To the Commissioners of Land Revenue.
,, the Public, &c., Departments.
,, the Public Works Department.
,, the Military Department.
,, the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

S.W.C no. 6644.

No. 2073 W dt/ 9th July 1888

Communicated to the Examiner Public Works Accounts.

5/7/88

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Govt. of {1888} Madras.

REVENUE.

Issued

Recd. 7:7:88 Encl.

G.O., 8th June 1888, No. 388.

No. 2073 W dt/ 9th July 1888

JUNE.

Provincial Income-tax Reports.

Instructions of the Government of India for the preparation of the returns to be appended to —, communicated to the Land Revenue Commissioners, for information and guidance.