M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1692	Press ~~Mis.~~
419-420	
Dated 22 — 9 —	1860.

Not to be folded or roughly handled

No. 419. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated 20th September 1860, No. 4,277.

SIR,

1. With reference to the Order of Government, dated 15th September 1860, Revenue Department, No. 1,616, I am directed to state that the Board of Revenue have no observations to offer on the rates of duty proposed by the Legislative Council for Tobacco Licenses. These rates are in fact within the sums named by the Board in paragraph 3 of their Proceedings, dated 23rd July last, No. 3,379.

In Cons., 18th September 1860, *No.* 4,663.

2. The Board's opinion is apparently not desired by the Legislative Council on any other part of the Bill, but they venture to draw the attention of Government to Sections 14, 18, and 19, which render parts of the Income Tax Act applicable, without distinct specification or re-enactment. That Act will be beyond the means and the comprehension of many of the persons coming within the scope of the Bill. The Board would particularly request a reference to Part 19 of the Income Tax Act to the provisions of which Section 18 of the Bill gives effect "so far as they are applicable." The Board are satisfied that the mass of petty traders, &c., will be perfectly unable to distinguish between the portions applicable and those inapplicable to them and they submit that it is unfair to the people to place them in this perplexing position as to legal obligations and penalties. As the Bill will not become law until the 1st January 1861, the Board hope that Government will press on the Legislative Council the advisability of making it complete and of re-enacting in simple language those portions of Act XXXII of 1860, which are to be applicable.

3. The Board presume that Rules will be prescribed hereafter for the guidance of Collectors in determining the different classes under Schedules A and B.

Ordered that the following letter be despatched.

No. 420. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to H. FORBES, Esq., Member of the Legislative Council for the Madras Presidency, dated 22nd September 1860, No. 1,692.

SIR,

1. I am directed to acknowledge the receipt of your letter dated 3rd instant, on the subject of the proposed Bill for the Licensing of Arts, Trades and Professions, and to forward in reply copy of one from the Board of Revenue, dated 20th instant.

2. The Board offer no observations on the rates of duty proposed for Tobacco Licenses, which are below those proposed in their Proceedings of 23rd July last, No. 3,379, copy of which together with one of the letter* to the Government of India on the subject is enclosed.

* *25th July* 1860, *No.* 1,242.

3. The Board however draw attention to Sections 14, 18, and 19, which make parts of the Income tax applicable, without distinct specification or re-enactment, to the License tax. That Act will, they say, be beyond the means and the comprehension of many of the persons coming under the License tax; and they suggest the advisability of making the Bill complete, and of re-enacting in simple language those portions of Act XXXII of 1860, which are intended to be thus made applicable.

2

[The amendments in the Bill are printed in italics. The words in the margin are those proposed to be omitted.]

AMENDED BILL.

A

BILL

FOR

Imposing a duty on Arts, Trades and Dealings and to require Dealers in Tobacco to take out a License

~~*The Licensing of Arts, Trades, and Professions.*~~

WHEREAS it is expedient to ~~provide for the Licensing of~~ *impose a duty on* Arts, Trades, ~~and Professions~~[1] *and to provide for a separate license for dealers in Tobacco*, ~~in India, and to impose a tax on the grant of such Licenses~~; It is enacted as follows:—

Preamble.

[1] in the British Territories

I. *Section V Regulation I.* 1816 *of the Madras Code (for declaring the contributions hitherto paid in the Province of Tanjore on account of the Cavelly Police appropriable to the support of the new Police, established or to be established in that Province; for regulating the collection and assessment of those contributions, and for extending and modifying the house tax hitherto collected for Police purposes in the Province aforesaid), and so much of Clause 1 of the said Regulation as requires the Collector of Land Revenue to levy and receive the house tax and ~~provides for the recovery of the arrears of such tax~~,* Regulation IV. 1818 of the[2] *same* Code *(prescribing Rules for the assessment and collection of the Veesabuddy or Tax upon the profits of trade in the Provinces known by the appellation af the Ceded Dis-*

Regulations repealed.

of Section VI

[2] Madras

[1]are hereby ~~the time at which this Act shall come into operation~~

tricts or the Zillahs of Bellary and Cuddapah), and Regulation V. 1832 of the same Code *(declaratory of the liability of persons exercising certain arts, trades, and professions to the Mohturfa Tax)*[1] *shall be* repealed *from ~~and after the~~ ~~day of~~ except as to any tax which may then remain due and payable under the said Regulations.*

~~or partnership in India~~ [2]exercise ~~or dealing for gain or profit~~ [3]pay the duty specified in Schedule A of this Act.

[3]by this Act

II. From and after the ~~said~~ 1st day of ~~January 1861~~ every person who shall[2] ~~carry on~~ any lawful art, trade, or ~~profession as hereinafter described~~, shall be required to ~~take out such license as is in Schedule A to this Act annexed directed, namely~~:—

License to carry on art, trade, or profession.

*Every person who shall[4] *carry on* any art or trade having for its object the procurement of gain to such person :

Every Company or Association or body of persons who shall[5] *carry on* any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India ; or constituted or regulated by deed of settlement or other instrument :

Every partnership of persons who shall[6] *carry on* any art or trade for the procurement of gain to such partnership :

Every practising Barrister, Attorney, Vakeel, and Mooktear ; every Member of any College of Physicians or College of Surgeons, and every Medical Graduate of any University or College, not being in Her Majesty's Army or in Her Majesty's Indian Army ; every Architect ; every Civil Engineer.

*III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely :

[4]exercise

[5]exercise

[6]exercise

III. From and after the ~~1st day of July 1861~~ every person in India dealing in Tobacco shall be required to take out a license for each shop or place of business in which he or they shall so deal in Tobacco. Every license granted under this Act shall specify the date of the grant thereof, the true name of the person to whom the same is granted, that such license is granted for dealing in Tobacco, the sum to be paid annually for dealing in Tobacco so long as such license continues and the place at which the grantee is licensed to sell or deal in Tobacco. No license granted under this Act shall be transferable except as hereinafter provided.—

III. From and after the said

License for dealing in Tobacco.

every person dealing in Tobacco shall also be required to take out such license as is in Schedule B to this Act annexed directed.

IV. Licenses to deal in Tobacco under this Act shall be granted by the Collector of Land Revenue or by the Deputy Collector or person ~~exercising~~ exercising the full powers of a Collector, or by any person specially authorized by Government to grant such licenses.—

IV. *Every* license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall[2] *carry on* his art, trade, or profession, *or shall deal in Tobacco*, or by such other Officer as the *local* Government shall appoint or authorize in that behalf. If the person requiring such license shall[2] *carry on* his art, trade, or profession *or shall deal in Tobacco* in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate ; but if the art, trade, or profession *or the dealing in Tobacco* so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession *or such dealing in Tobacco* is so carried on.

Grant of license.

V. Every person to whom such license shall be granted shall for every year during the continuance of such license pay the rate of duty specified therein not exceeding the rate mentioned in Schedule B and such duty shall be payable in advance half yearly or in such other manner as shall be specified in the license.—

V. [5]Every license[5] granted under this Act *shall specify* the date of the grant thereof, the true name of the person to whom the license is granted, *the art, trade, or profession of such person, or that such license is granted for dealing in Tobacco*, the sum paid for such license, and the place or places where

Particulars to be specified in the license.

VI. Every license granted under this Act shall take effect and continue in force from the day of ~~date~~ [4]there shall be specified in the date thereof until the same shall be surrendered by the grantee to the Collector or such other officer as aforesaid or until the expiration of the current year of such license in which he shall have received notice from the Collector calling upon him to renew such license at a different rate of duty. A surrender of a license shall release the grantee from liability to pay any duty that would otherwise be payable during the current year.

such person shall[1] *carry on* or intend to *carry on such* art, trade, or profession *or so to deal in Tobacco, and no license granted under this Act shall be transferable.*

VI. Every license which shall be granted under this Act shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

Commencement and expiration of license.

VII. Every person to whom[2] *a* license shall be granted *under this Act* and who shall be desirous of continuing to[4] *carry on* his art, trade, or profession *or to deal in Tobacco* after the expiration thereof, shall take out a fresh license for that purpose for the following year, *within fifteen days after the commencement of that year,* to expire on the day appointed in the last preceding Section, and shall *in like manner* renew the same from year to year, so long as he shall desire to continue such art, trade, or profession, *or to deal in Tobacco; and every such person shall give notice in writing twenty one days at least before the expiration of the current license to him granted of his intention to renew the same to the Collector or other Officer authorized as aforesaid of the district or place where such art, trade, or profession, or such dealing in Tobacco is to be carried on.*

Renewal of license.

[1]exercise [2]exercise his [4]exercise

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums *in the Schedules to this Act annexed.*

Annual sums payable upon licenses.

[1]hereinafter mentioned (that is to say)

If the person shall be an artizan	.. 1 Re	a year.
If a petty retail dealer of Class II	... 2 Rs.	a year.
If a retail trader of Class I or a small manufacturer for retail sale only	4 Rs.	a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession	... 10 Rs.	a year.

IX. The Collector or other Officer authorized as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person shall be assessed, *and shall have authority to exempt from payment of the License Duty hereby imposed, any person of whose inability to pay for the same he may be satisfied, and the persons so exempted shall not be liable to take out any license under this Act.*

Collector to determine the class under which a person shall be assessed.

Power of Collector to exempt.

X. On or before the day of in every year, the Collector or other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, *or that such person is dealing in Tobacco,* the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

List to be prepared and published.

XI. After the said day of if any person[2] carry on his art, trade, or profession, or *deal in Tobacco* without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which

Penalty for not taking out a license.

[2]exercise

in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

Persons who have not taken out a license shall not recover in suits for trade debts, &c.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, or charge claimed by him in respect of the art, trade, or profession or dealing in Tobacco carried on by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

License to be produced on demand.

XIII. The Collector or other Officer authorized as aforesaid may at all reasonable times require persons liable under this Act to take out licenses to produce the same, and any such person who shall when so required neglect or refuse without reasonable excuse [2]to produce and show his license when required so to do,[3] shall on conviction before a Magistrate be liable to a penalty not exceeding[4] *fifty* Rupees.

[2]Any person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse

[3]by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid,

[4]one hundred

Adjudication of offences and recovery of penalties.

XIV. All offences under this Act made punishable by any penalty may be prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof, shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

Act not to apply to ryots or agricultural menials.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or to any agricultural menial or village servant.

Saving of other Laws relating to licenses.

XVI. Nothing in this Act shall be construed to alter or affect the provisions of any other Law or Regulation relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Governor-General in Council empowered to make rules.

XVII. It shall be lawful for the Governor-General of India in Council from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

Governor-General in Council empowered to postpone operation of Act in any part of India.

XVIII. *It shall be lawful for the Governor-General of India in Council to postpone for such period as he shall deem necessary the time for this Act to come into operation in any part of India.*

Interpretation.

XIX. The word "India" in this Act shall mean the territories which are or may become vested in Her Majesty's by the Statute 21 and 22 Vic. c. 106 entitled "An Act Act for the better Government of India."

SCHEDULE A.

Every Artisan	1	*Rs. yearly*
Every petty dealer or trader of Class II ...	2	*Rs. yearly.*
Every retail dealer or trader of Class I or small manufacturer for retail only ...	4	*Rs. yearly*
Every wholesale dealer, trader, banker, manufacturer for Wholesale or retail, and every member of a profession ...	10	*Rs. yearly.*

SCHEDULE B.

Licenses

Every petty dealer in Tobacco in a village	*Rs. yearly.*
Every other dealer in Tobacco in a village ...	*Rs. yearly.*
Every petty dealer in Tobacco in a Town ...	*Rs. yearly.*
Every other dealer in Tobacco in a Town ...	*Rs. yearly.*

J. WILSON,

H. B. HARINGTON,

H. FORBES.

Legislative Council of India

Licensing of Arts, Trades, and Professions.

A

BILL

FOR

The Licensing of Arts, Trades, and Professions.

2037
1983 do.

Ind Off 4663 & 1860
Jud Com 18 Sept

As amended by the Select Committee, and presented with their Report to the Council on the 2nd June 1860.

Price 5 Annas.

PRINTED AT THE ALBION PRESS.

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Rev Dept

No 1692

Pol Dept
Desp 22
Sept 15. Do

H. Forbes, Esqre
Member of the Legislative Council
for the Madras Presidency

Sir,

I am directed to acknowledge the receipt of your letter dated 3rd Instant, on the subject of the proposed Bill for the Licensing of Arts, Trades and Professions, and to forward in reply copy of one from the Board of Revenue dated 30th Ult.

2. The Board offer no observations on the rates of duty proposed for Tobacco Licenses, which are below those proposed in their Proceedings of 23rd July last No 3379, Copy of

which together with one of the Letter to the Govt of India on the subject is enclosed.

× 25th July 1860 No 1242

3. The Board how-

ever

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Fort St. Geo.

To Legislative Council
of Honnel
—
Licensing Bill

Received 18th Sept 1862
Read first time 20th Sept 1862

No 92.

Bill to amend the Law relating to Licensing Publicans and Retailers of Spirituous Liquors.

Read second time 23rd Sept 1862.

Committed to the Whole Council.

Reported with amendments 25th Sept 1862.

Read third time 26th Sept 1862.

268. 265

Sept Sundays 1862

No 92 ✠ 420.

Select Committee