

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1247	Press Mis.
41-193	
Dated	10 - 7 - 19-1863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
10th July 1863.*

No. 191. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 19th February 1863, No. 5067.—

Read again Financial Resolution, No. 1577, of the 9th August 1862, regarding the levy of Income Tax on salaries of Officers serving in Foreign States.

Read also the Returns submitted in compliance with the requisition contained in the above Resolution.

Resolution.—Several questions having arisen as to the proper construction to be put upon Section I., Act XXXIX of 1860, the Honorable the President in Council is pleased, after careful consideration, to rule as follows:—

Against British subjects in Foreign Territory not employed in the service of Her Majesty, it is not the intention of the Government of India to press the demand for Income Tax: and the public servants of a Foreign State employed in Foreign Territory are clearly exempt from the incidence of the tax. Only the servants of the British Crown are to be considered as public servants within the meaning of the Section under review. All the members of the last class are taxable without reference to the question whether or not the funds for the payment of their salaries are provided by a Native State.

This ruling cancels all previous orders on the subject, and specially those noted in the margin. But arrears of the tax will not be demanded from those Officers who, under any of the orders hereby superseded, may hitherto have been exempted from the operation of the law.

* Foreign, Home, Military, Public Works.
† Governments of Bengal, Madras, Bombay, the North-Western Provinces, and the Punjab.
‡ Chief Commissioners of Oudh, Central Provinces, British Burmah.
§ Residents of Hyderabad, Indore, Baroda, Nepal,
Agent to the Governor General, Central India.
Ditto ditto ditto, Rajpootanah.
Commissioner of Mysore.
§ Chief of the Military Finance Department.
Accountant General to the Government of India,
Bengal.
Deputy Auditor and Accountant General, Madras.
Civil Paymaster, Bombay.
North-Western Provinces.
Punjab.

ORDERED, that a copy of the above Resolution be sent to the Departments,* Governments,† Administrations,‡ and Officers,§ noted in the margin, for information and guidance.

(A true Extract.)

(Signed) J. W. S. WYLLIE,
Under Secy. to the Govt. of India.

No. 192. ORDER THEREON, 10th July 1863, No. 1,217.

Ordered to be communicated to the Board of Revenue for their information and guidance.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

No. 506g.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 19th February 1863.

Read again Financial Resolution, No. 157, of the 9th August 1862, regarding the levy of Income Tax on salaries of Officers serving in Foreign States.

Read also the Returns submitted in compliance with the requisition contained in the above Resolution.

RESOLUTION.—Several questions having arisen as to the proper construction to be put upon Section I., Act. XXXIX. of 1860, the Hon'ble the President in Council is pleased, after careful consideration, to rule as follows:—

Against British subjects in Foreign Territory not employed in the service of Her Majesty, it is not the intention of the Government of India to press the demand for Income Tax: and the public servants of a Foreign State employed in Foreign Territory are clearly exempt from the incidence of the tax. Only the servants of the British Crown are to be considered as public servants within the meaning of the Section under review. All the members of the last class are taxable without reference to the question whether or not the funds for the payment of their salaries are provided by a Native State.

This ruling cancels all previous orders on the subject, and specially those

Financial Resolution, No. 650, dated 25th September 1860.

Ditto ditto, dated 25th November 1860.

Ditto ditto, dated 25th June 1861.

Letter to Civil Pay Master, North Western Provinces, No. 1809, dated 25th February 1862.

Financial Resolution, No. 2081, dated 23rd May 1862.

Ditto ditto, No. 1579, dated 9th August 1862.

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ORDERED, that a copy of the above Resolution be sent to the Depart-

- Foreign, Home, Military, Public Works.
- Governments of Bengal, Madras, Bombay, the North Western Provinces, and the Punjab
- Chief Commissioners of Oude, Central Provinces, British Burmah.
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- Ditto ditto Rajpootanah.
- Commissioner of Mysore.
- Chief of the Military Finance Department.
- Accountant General to the Government of India.
- Deputy Auditor and Accountant } Bengal.
- General, } Madras.
- Civil Pay Master, } Bombay.
- North Western Provinces.
- Punjab.

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(A true Extract)

W. C. Bayly

Under Secretary to the Government of India.

85-1247-

Interred to the community

to the Board of Directors

Stein and Yedlman-

John W. George
102-2nd St / 183-

14 Vincent & Co. 237 Broadway

13 December 1900

5- Department ✓

Ms. A. 9. 1. 5. 1. 92.

Ms. A. 9. 2. 1863. "The Liberator"
No. of Gordon Oliver
July 1863

Extract from the
 1833 of the Society of
 Friends in the County of
 Philadelphia

(Holland) 9. 27/500

Dr. Scott

Apr 1247-10 Calif

Exempting from Heavy
Tax British subjects in
Foreign Territory not
employed in the service
of Her Majesty but
servants of the British
Government salaries
are provided by a
Native State to Suva
to the Tax.