

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 78	Press Mis.
152-153	
Dated 11-1-	18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
11th January 1860.

No. 152. Read the following Proceedings of the Board of Revenue, dated 27th November 1860, No. 5,500 :—

Read the following letter from P. GRANT, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 16th November 1860, No. 227 :—

SIR,

I beg to forward in original, for the information and decision of Government, a letter* from the Reverend C. Irion, Chairman of the General Conference of

* Dated 14th November 1860. the Basel Evangelical Missionary Society in Western India, requesting that the property as well as the Agents who draw no salaries of the above-mentioned Society, may be exempted from the Income Tax.

From Reverend C. IRION, Chairman of the General Conference of the Basel Evangelical Missionary Society in Western India, to P. GRANT, Esq., Collector of Malabar, Calicut, dated Tellichery, 14th November 1860.

SIR,

1. I do myself the honor to address the Government of the Presidency of Madras through yourself, on the subject of the new Income Tax, in behalf of the stations of our Society situated in the Provinces of Malabar and Canara, and on the Neilgherries.

2. Information has been received that the Government of Madras have exempted the property of the Church Missionary Society from the Income Tax, and have charged the tax only on the salaries of the Missionaries, on the ground that the property is applied to a charitable purpose. If this information be correct, I trust that our Missionary Society will be dealt with on the same principle, and that the property of the German Evangelical Missionary Society will likewise be exempted from the tax.

3. But I would venture to go farther and appeal to the generosity of the British Government and to pray that such Agents of our Society as draw no salaries and are therefore precluded from acquiring property, however little, may be exempted from the tax, as they may truly declare that they have no income in the common sense of the word. The financial principle of our Mission, which has been in force since 1836, is, that the Basel Committee maintain their Missionaries by paying their expenditure, ordinary and extraordinary, while they are engaged in the service of the Mission. The General Treasurer lays before the Committee an estimate of the probable expenditure during the coming year, and is furnished with funds according to his estimate to admit of unforeseen disbursements. These funds are distributed over the stations according to the station estimates. A certain sum is taken as the average expense of house-keeping for each member of the stations; another for travelling expenses; a third for library; a fourth for postage; a fifth for Munshi; a sixth for horses or carriage, &c. When under any of these heads the actual expenditure exceeds the estimate, the General Treasurer has to furnish the necessary funds, when the expenditure is below the estimate, the balance belongs to the General Treasury of the Mission. The different items are not even thrown into a general sum, so that the surplus of one account would cover the deficiency of another. Our Committee thus actually pay for our maintenance, neither more nor less, and, when the year is concluded, the balances are carried to the new year's account, no money being converted into private property. In this sense the brethren of our Mission may correctly state that they have no income. It might be objected, that many other persons may be in a similar situation, inasmuch as they spend all their income, so as to have nothing left them at the end of the year and yet they pay Income Tax. But I may reply, that our case differs inasmuch as receiving nothing from our Society beyond maintenance, we cannot acquire property under the rules of our Mission, and that we spend our time and strength entirely for charitable purposes. If we had to pay Income Tax, it would not be paid by us individually, but by the Basel Committee, and the tax would be levied upon voluntary contributions collected in Germany for a Mission among the Heathen subjects of

*Proceedings of the Madras Government, Revenue Department,
11th January 1860.*

Queen Victoria in India. Our Committee send for the support of their Western India Mission some Rupees 60,000 every year, and it is this charitable fund, collected in Germany and spent in India for charitable and religious purposes which the Income Tax would diminish. I may be pardoned, therefore, for praying the Government to exempt my Society from this diminution of their charitable resources.

4. I do not of course expect that any salaries received by persons employed in the Mission as Schoolmasters, Catechists, or Artizans, or any income derived from the industrial, agricultural or mercantile pursuits of the Society should be exempted from the tax. For these are incomes, though derived from religious funds yet falling within the letter of the order of the Supreme Government, dated the 15th ultimo, as we are well aware. But the case of Missionaries, who have no salaries and are not in a position to acquire property, appears to me an especial one deserving the favorable consideration of a generous Government, for the spiritual and material benefit of whose subjects, we, the members of a Foreign Missionary Society, spend our lives without pecuniary reward or gain. If we were exempted from the Income Tax to the extent explained above, there are but a few other persons in India, who could plead our case as a precedent for themselves.

5. Will you have the goodness to lay this Petition in behalf of the Basel Evangelical Mission before Government at your earliest convenience, and to inform me of their decision for the guidance of our stations in the Presidency of Madras.

1. Ordered to be submitted for the favorable consideration of Government.

2. The Board are in a position to know that the Missionaries belonging to this Society receive a standard subsistence allowance which is barely sufficient to meet their absolutely necessary requirements for the simplest wants, but if this allowance happens from any unforeseen circumstance to be not wholly expended in any month, the individual does not benefit by the accident, but the surplus returns into the General Mission Fund. Under these circumstances, the Board think that the Missionaries may truly be said to possess no Income of the nature of profits.

(A true Copies and Extract.)

(Signed) W. HUDLESTON, *Sub-Secretary.*

No. 153.

ORDER THEREON, 11th January 1861, No. 78.

1. Under Section 133 of Act XXXII of 1860, the Governor in Council is pleased to exempt from Income Tax the property of the Basel Evangelical Missionary Society within the Madras Presidency.

2. The Government regret that they cannot comply with the request put forward in the 3rd paragraph of Mr. Irion's letter. They have, in fact, no authority under the Act to exempt any class from its operation. The Agents of the Society must therefore make returns like other persons, and claim exemption, if entitled, from the Assessors.

(Signed) C. G. MASTER.

Deputy Secretary to Government.

Dec 1800

of Lucerne

Deborah

Dec. 30th {
November, 1880

Dec 1st December 3

1878-11 Jan 27
No 5570.

Subscription for the
Jubilee

General consideration of

Yours truly
Harrison

Collector of Malabar forwarding
to me the

columns of iron
a communication from the

Declarations of the General Conference
of the Methodist Ministry

Do not forget to moderate
your temper and well as the
society in

established property and well as the rights
 which derive no value from the liberty
 of the conscience.

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the Governor in Council is pleased to
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of the Naval Consular authorities
existing within the Madras Presidency

2. The Society regret that they cannot
comply with the request. Just persons
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They have, in fact, no authority in
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must therefore make returns like

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Franklin Pierce
11th Nov. 1871

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13 Copies. Bonds of Prisoners Pay'd to
3 " Account of the same of

132. 45 of Med. 7. (Carnoid)

C. W. Dean Esq

4752 & 4753.