

ACT No. IX. OF 1848.

*Passed by the Governor General of India in Council on  
the 25th of March, 1848.*

*An Act to repeal Acts No. XII. of 1839 and No. XII. of 1840, and to raise funds for Police and Municipal purposes throughout the Settlement of Prince of Wales' Island, Singapore and Malacca, and the dependencies and places subordinate or annexed thereto, by levying an Assessment upon the rents, produce and income derived from Buildings and Lands within the said Settlement, and by taxing Carriages, Waggon, Carts, Horses, and Mules kept or used within the same.*

I. **I**T is hereby enacted, that from and after the First day of January 1849, Act No. XII. of 1839 and Act No. XII. of 1840, are repealed.

II. And it is hereby enacted, that from the said First day of January 1849 an Assessment at a rate not exceeding ten per cent., to be fixed from time to time, as he shall think fit, by the Chief Civil Authority within the incorporated Settlement of Prince of Wales' Island, Singapore and Malacca, shall be levied every half-year in advance on the actual or estimated rents of all Houses, Shops and other Buildings situated within the said Settlement and the dependencies and places now or hereafter to be subordinate or annexed thereto, to be paid by the Tenant or Tenants, or Occupier or Occupiers of such Houses, Shops and other Buildings at the time of such Assessment. Provided always, that the several Houses

or Buildings specified in Schedule A hereunto annexed, shall be exempted from Assessment under this Act.

III. And it is hereby enacted, that from and after the day aforesaid an Assessment at a rate not exceeding five per cent., to be fixed from time to time as he shall see fit by the said Chief Civil Authority, shall be levied half-yearly or annually upon the actual rent or upon the value of the net produce derived from all lands situated in the said Settlement, dependencies and places held, possessed, or used for purposes of agriculture or cultivation of any description whatsoever. Provided always, that no Assessment shall be charged on any rent paid as quit rent to the East India Company for lands held under leases or other titles from the said Company, and that the produce of lands of less extent than three (3) acres used for the cultivation of Paddy, Siri, or Vegetables, and lands of which the annual net produce shall be less than Ten Spanish Dollars, if it shall be the sole assessable property of any one or more persons, shall be exempted from the payment of any Assessment under this Act.

IV. And it is hereby enacted, that in order to ascertain the value of the net produce of any such lands for any one year or half-year for the purpose of levying such Assessment the amount of outlay actually paid and expended during that particular period in and upon the lands yielding such produce and in the manufacture of any such produce (not including either the purchase money of such lands, or the original outlay thereon, or the cost or purchase money of any articles of Machinery used or employed, or of any Buildings erected thereon) shall be deducted from the estimated value, at the then local current rate, of the gross quantity or amount of produce whether manufactured or otherwise derived from such lands, and that upon the overplus or net balance value so ascertained the said Assessment shall be levied and paid.

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V. And it is hereby enacted, that in order to facilitate the collecting of Assessment on lands in manner specified in Section IV. of this Act, it shall and may be lawful for the Collector or other Officer appointed in manner hereinafter mentioned to collect the same at each of the said Stations of Prince of Wales' Island, Singapore and Malacca, and the dependencies and places aforesaid to require the Owner, Occupier, Agent, Superintendent or other person in charge of any such lands to furnish him either annually or half yearly in writing under his or their hand or hands, with a true and detailed statement of the gross and actual quantity and amount of produce of what nature and kindsoever yielded by the said land or manufactured therefrom during either of the said periods, and likewise a true and detailed statement of the amount of actual outlay paid and expended in the cultivation of the said land and in the preparation or manufacture of the produce thereof during the like periods, which said statements shall be verified by oath or affirmation to be made by such person or persons before one of Her Majesty's Justices of the Peace at such Station (who is hereby authorized and required to administer the same) if thereto required by the said Collector or other Officer as aforesaid. And any person or persons who shall refuse to make such oath or affirmation, or who shall refuse to furnish such statement, shall on conviction thereof before the Court of Quarter Session at such Station, be liable to pay a fine not exceeding Two Hundred Spanish Dollars, and in default of payment thereof to be imprisoned for a term not exceeding two months.

VI. And it is hereby enacted, that from and after the day aforesaid a Tax shall be levied half-yearly in advance on all Carriages, Waggons, Carts, Horses, Mules and Elephants in use or kept within the said Settlement, dependencies and places to be charged on the Owner or Owners, or where the Owner is absent or cannot be ascertained, on the person or persons in charge thereof, at the following rates, that is to say :  
 On every four or three wheeled Carriage, per annum, ... 10 Sp. Drs.

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On every two wheeled Carriage, per annum, ... ..	8	Sp.	Drs.
On every Waggon drawn by man or beast per annum,...	8	„	„
On every Cart drawn by any description of Cattle, per annum, ... ..	6	„	„
On every Cart drawn by man, per annum, ... ..	4	„	„
On every Horse or Mule, per annum, ... ..	2	„	„
On every Elephant, per annum, ... ..	12	„	„

and that if the payment of any such Tax shall not be duly made it shall be lawful for any Justice of the Peace upon being satisfied that due diligence has been used to obtain payment, to issue his Warrant for levying the amount of such Tax by seizing and selling the Goods and Chattels of the person or persons so charged with the payment of such Tax and so making default. Provided always, that the several vehicles and animals, specified in Schedule B hereunto annexed, shall be exempted from the payment of any Tax under this Act.

VII. And it is hereby enacted, that the Chief Civil Authority of the said Settlement shall have power to appoint a Collector or Collectors, or such other Officer or Officers as may be deemed requisite for the collection of the Assessment and Taxes leviable under this Act at the several Stations of Prince of Wales' Island, Singapore and Malacca, and the dependencies and places subordinate or annexed thereto respectively.

VIII. And it is hereby enacted, that in any case where payment shall not be duly made of any Assessment charged and demanded under authority of this Act, the Collector or other Officer appointed to collect the same shall certify in writing such non-payment to any Justice of the Peace who, if he shall be satisfied that due diligence has been used to obtain payment, and that the same has been improperly withheld, shall issue his Warrant for levying the amount of such Assessment by seizure and sale of any Goods and Chattels and growing Crops whatsoever and

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to whomsoever belonging in or upon the Houses, Shops or other Buildings, or in or upon the lands respectively charged, and the overplus if any, after deducting the expences of such seizure and sale, shall be paid to the Owner or Owners of the Goods, Chattels, or growing Crops so seized and sold, or to the person or persons in whose possession the same may have been found.

IX. And it is hereby enacted, that it shall be competent for the Collector or other Officer appointed to collect the aforesaid Assessment and Taxes at the said Stations of Prince of Wales' Island, Singapore and Malacca, and the dependencies and places aforesaid, in lieu of proceeding against defaulters by Warrant of Distress as aforesaid, to sue in his name for the recovery of any arrears through any Court of Justice to which such defaulters shall or may be amenable.

X. And it is hereby enacted, that the Court of Quarter Session of the said Settlement shall have power to hear and determine in such manner as to the said Court shall seem just all appeals by parties who may feel themselves aggrieved by, or who may have any reason to object to any demand for payment of any Assessment or Tax leviable under this Act whether on the ground of surcharge or otherwise, provided always, that before any application for any such appeal shall be entertained by the said Court the party or parties making the same shall first pay the amount of the Assessment or Tax charged, and at the time of such payment give notice in writing of his or their intention to appeal to the Collector or other Officer by whom such Assessment or Tax may have been demanded.

XI. And it is hereby enacted, that no appeal shall be allowed by the said Court of Quarter Session unless the same shall have been made and prosecuted within three months from the time of payment of the amount of Assessment or Tax demanded and delivery of such notice to the Collector or other Officer aforesaid.

XII. And

XII. And it is hereby enacted, that the monies collected from the Assessment and Taxes leviable under this Act at the said several Stations of Prince of Wales' Island, Singapore and Malacca, and the dependencies and places aforesaid, shall be called the "Municipal Fund," and that the same or so much thereof as shall be required shall be applied in manner hereinafter mentioned, towards the payment and maintenance of an efficient Police and of an Establishment for the collection of the said Assessment and Taxes at each of the said Stations, dependencies and places; and also towards the efficient watching, repairing, renewing, cleansing, draining and keeping in repair the public Roads and Streets and all other public thoroughfares in Town and Country at each of the said Stations, dependencies and places; and also towards the repairing, renewing, building, rebuilding, cleansing and securely upholding all public Bridges, Jetties, Quays, Aqueducts, Canals, Sluices, Sewers and Sluice-gates made for or in the occupation or use of the public at the said Stations, dependencies and places either made, commenced or hereafter to be made; and also towards the lighting of the said public Streets and Bridges, and to the effecting of other purposes necessary for the comfort and protection of the inhabitants of the said Settlement, dependencies and places. Provided always, that all Roads, Streets and Bridges leading to and terminating at any Government House and other Building belonging to Government, or any Military Post, Barracks or Cantonment, or any Hospital, Poor House, Sailor's Home or other Benevolent or Charitable Institution under the patronage of Government, or any place of Public Worship shall be deemed to be Public Roads, Streets and Bridges within the meaning of this Act.

XIII. And whereas it is desirable, that a certain number of the Ratepayers of the said Settlement should from time to time be appointed to assist the Government in the management of the said Municipal Fund, as well as in the performance of other Municipal Acts hereinafter mentioned: It is hereby enacted, that it shall be lawful for the Chief Civil Authority

Authority of the said Settlement for the time being, from time to time, to nominate and appoint at each of the said Stations of Prince of Wales' Island, Singapore and Malacca, a Municipal Committee to consist of five resident Rate-payers, of whom two shall be Officers of the local Government, and in case it shall be found impracticable from refusal to act, to obtain at either of the said Stations a sufficient number of unofficial persons to compose such Committee, it shall be competent for the said Chief Civil Authority to nominate and appoint a Committee of three resident Rate-payers instead of five; and that it shall be competent for the said Municipal Committee in conjunction with the said Chief Civil Authority, and under and in conformity with such orders and instructions as may from time to time be issued by the Governor of Bengal, to make order for the performance of the several objects and purposes specified and contained in Section XII. of this Act for which provision is thereby directed to be made out of the said Municipal Fund; and to authorize and sanction the payment and disbursement of all Bills and Charges for the same. Provided, nevertheless, that it shall be competent for the said Chief Civil Authority at any time, if he shall think fit, to refer any matter or thing whatsoever herein to be done and performed for the sanction or instructions of the Governor of Bengal, accompanied by the opinion or observations thereon of the said Municipal Committee, and that nothing in this Act contained shall be construed to affect any of the provisions of Act No. III. of 1847.

XIV. And it is hereby enacted, that the said Municipal Committee shall have power to make Rules and Regulations, subject to the approval of the said Chief Civil Authority, for more fully and effectually carrying out and performing the objects and purposes specified in Sections XII. and XIII. of this Act, and to alter or amend the same from time to time as may be necessary subject to the like approval.

XV. And it is hereby enacted, that as soon after the 1st day of January in every year as may be practicable, the Collector or other Officer

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Officer appointed to collect the Assessment and Taxes under this Act at each of the said Stations of Prince of Wales' Island, Singapore and Malacca, shall prepare a detailed Statement of the said Municipal Fund exhibiting the sums collected under the respective heads of Assessment, Taxes or otherwise during the preceding year, and shewing also the disbursements which have been made during the same period, and that the said statement shall be published at the Station to which it relates in a Newspaper, and if such Station shall have no Newspaper then the publication shall be made in some Newspaper at any of the other Stations ; and the said statement shall also be open to general inspection at the Office of such Collector or other Officer for a period of one month from the date of its publication.

XVI. And it is hereby enacted, that the Officer Superintending the Police at each of the said Stations of Prince of Wales' Island, Singapore and Malacca, shall between the 1st and 15th day of January in every year, require the Owners of all Palanquin Carriages, Carts, and other Vehicles, kept in such Station for the purpose of being let to hire for the conveyance of passengers or goods to enter such Palanquin Carriages, Carts and other Vehicles, in a Register to be kept for that purpose at the Police Office of such Station. And every Owner of a Palanquin Carriage, Cart or other Vehicle subject to such registration who shall omit or refuse to enter such Vehicle at the Police Office in manner aforesaid, shall on conviction before a Justice of the Peace, pay for each offence a fine not exceeding Twenty Spanish Dollars, with costs of prosecution to be recoverable on non-payment by Warrant of Distress and sale under the hand of the convicting Justice of the Peace, and the overplus, if any, of the Goods and Chattels sold shall be paid to such Owner or Owners.

XVII. And it is hereby enacted, that every Owner of a registered Palanquin Carriage, Cart or other Vehicle who shall neglect to place in a conspicuous part of such Vehicle a numbered board which shall be

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furnished to him by the Registering Officer, shall on conviction before a Justice of the Peace, pay a fine not exceeding Five Spanish Dollars for each offence, to be recovered in manner specified in the last foregoing Section.

XVIII. And it is hereby enacted, that all Quarter Session and Police fees, fine, poundage, and forfeitures imposed, levied and paid at each of the said Stations of Prince of Wales' Island, Singapore and Malacca shall be forthwith paid into the said Municipal Fund at such Station in aid of the several purposes specified in Section XII. of this Act.

XIX. And it is hereby enacted, that no Assessment or Charge made under authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to Assessment or Tax, or of any thing chargeable with Assessment or Tax, or any mistake in the amount of Assessment or Tax charged provided the directions of this Act be in substance and effect complied with; and that no proceedings or other matter or thing had or done under this Act shall be quashed or set aside for want of form in any Court or Courts of Justice.

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SCHEDULE A.

Referred to in Section II. of this Act.

To be exempted from the payment of Assessment.

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PUBLIC BUILDINGS.

Hospitals, Poor Houses, Places of Worship, Charitable and Benevolent Institutions and Schools not used as Private Dwelling Houses,

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Convict Lines, Gaols, Barracks or Lines for Soldiers, Police Offices and Thannahs.

PRIVATE BUILDINGS.

Mills, Drying and Boiling Houses, Out Offices and Labourers' Huts belonging and attached to Estates and Plantations; and any Dwelling House, Shop or other Building which shall not have been used or occupied for more than three months in any one year; and any Attap Huts or Sheds belonging and attached exclusively to Vegetable Gardens and Paddy Fields consisting of not more than five acres, and any House or Building of which the annual value or rent shall be less than Six Spanish Dollars if it shall be the sole assessable property of the person or persons charged therewith.

SCHEDULE B.

Referred to in Section VI. of this Act.

To be exempted from the payment of Taxes.

Waggons and Carts bearing the Owner's name painted in large letters on some conspicuous part of each, and not used on the public highway.

Waggons and Carts being the bonâ fide property of Government and used in the public service.

Hearses kept exclusively for the removal of the Dead.

Elephants kept exclusively within Estates or Plantations, and not brought or used upon the public Roads or Bridges.