

.ACT No. XXXIX OF 1860.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor-General on the 18th August 1860.)

*An Act to amend Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices).*

WHEREAS it is expedient to amend Act XXXII of 1860 (*for imposing Duties on Profits arising from Property, Professions, Trades, and Offices*): It is enacted as follows:—

Preamble.

I. The Duties mentioned in Sections I and III of the said Act shall be collected and paid in respect of every public office or employment of profit in the territories of any Foreign Prince or State in alliance with Her Majesty, held by any public servant within such territories by virtue of an appointment made by any Government or public servant of Her Majesty in India, whether the salary or profits of such office or employment are paid out of, or derived from, the revenues of India or not.

Duties on Public Offices, Annuities, &c.

II. The several provisions, rules, and exemptions in the said Act relating to the said Duties in respect of public offices and employments, and annuities, pensions, and salaries payable by the Government of India, and to the assessment, reduction, and payment thereof, shall apply and extend to the said Duties in the first Section of this Act mentioned.

Provisions of Act XXXII of 1860 applicable.

III. Whenever

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III. Whenever the Governor-General of India in Council shall under Section CCXLIII of the said Act XXXII of 1860, postpone the period for the said Act to come into operation in any part of India, the operation of the said Act shall not be suspended in respect of the Duties payable for and in respect of any land or houses situate in such part of India, unless the same shall be specially exempted in the order for postponement, or for or in respect of any interest, annuities, or dividends payable out of the public revenues of India, or for or in respect of any office or employment of profit, or for or in respect of any annuity, salary, or pension payable in such part of India. But all the provisions, rules, and exemptions in the said Act relating to the said Duties mentioned in this Section shall take effect in respect thereof, notwithstanding such postponement, to the same extent and in the same manner as if no such postponement had taken place.

IV. Section XXXIII of the said Act, requiring that every Commissioner and Collector or other Officer employed in making any assessment under the said Act, shall before acting in execution of the said Act take an oath of secrecy, shall not apply or extend to any Ex-officio Assessor constituted by Section XXVI of the said Act for executing the said Act for the purpose of assessing and discharging the Duties thereby imposed in respect of interest on Securities in the Government of India, and the other Duties in the said Section referred to, or to the Ex-officio Assessors constituted by Sections XXVII, XXVIII, XXIX, and XXX of the said Act, for executing the said Act for the purpose of assessing the Duties in respect of the salaries, pay, and allowances and pensions in those Sections respectively mentioned, so as to avoid or affect any assessment of such Duties made by such Ex-officio Assessors before taking the oath of secrecy mentioned in the said Section XXXIII, or so as to expose any such Ex-officio Assessor to any prosecution or proceedings whatsoever for making any assessment of such Duties as aforesaid without having taken the said oath of secrecy.

V. Every assessment heretofore made by any of the said Ex-officio Assessors of any of the Duties in the last preceding Section mentioned, and which would have been valid if such Assessor had, before acting in the execution of the said Act, duly taken the oath prescribed by the said Section XXXIII thereof, shall be a valid assessment of the said Duties, notwithstanding that such Assessor may not, before or at the time of making the said assessment, have taken an oath of secrecy as prescribed by the said Section, or any oath.

VI. No

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VI. No action, indictment, information, or other proceeding shall be had or taken against any Ex-officio Assessor for or by reason of his having made any assessment of any of the Duties in Section IV of this Act mentioned, without having taken the oath of secrecy prescribed by Section XXXIII of the said Act XXXII of 1860, or any oath of secrecy.

VII. The exemption provided in Section CXXVII of the said Act XXXII of 1860 shall not extend to Officers, Non-Commissioned Officers, or Privates of Her Majesty's Forces or of Her Majesty's Indian Military Forces who may be in Civil employment other than employment in the Police.

VIII. Section CXXVIII of the said Act XXXII of 1860 is hereby repealed.

IX. All Commissioned Officers and Warrant Officers of Her Majesty's Navy or of the Indian Naval Forces, whose naval pay and allowances shall not exceed the full pay and allowances of a Lieutenant in Her Majesty's Indian Naval Forces :

All Officers and persons in the employment of Government in the Marine Department, whose pay and allowances shall not exceed the pay and allowances of a Lieutenant in Her Majesty's Indian Naval Forces :

All petty Officers or Seamen of Her Majesty's Navy or of Her Majesty's Indian Naval Forces, and all Seamen in the employment or pay of the Government, shall be exempted from the said Duties in respect of any pay or allowances which they may receive from Her Majesty, or from the Government, or from any public Revenue.

Provided always that the said exemptions of Officers or persons in the employment of the Government of India in the Marine Department, shall extend to all Officers and persons in the said employment, who may, by virtue of their employment, be bound to serve, or be liable to be required by the Government to serve on board of a ship or vessel at sea, or in any river or port, whether such Officers or persons shall be actually so serving or not ; but shall not extend to any Officer or person who may

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may not, by virtue of his employment, be bound or liable so to serve, when and if required by the Government.

Construction.

X. This Act shall be read and construed as part of Act XXXII of 1860.