

ACT No. XVIII OF 1861.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor-General on the 16th July 1861.)

*An Act for imposing a Duty on Arts, Trades, and Dealings.*

Preamble.

WHEREAS it is expedient to impose a Duty on Arts, Trades, and Dealings; It is enacted as follows :—

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 Section VI of the said Regulation as requires the Collector of Land Revenue to levy and receive the house tax, Regulation IV. 1818 of the same Code (*prescribing Rules for the assessment and collection of the Veasabuddy or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Districts 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of the liability of persons exercising certain arts, trades, and professions to the Moh-turfa Tax*), shall be repealed from the time at which this Act shall come into operation, except as to any tax which may then remain due and payable under the said Regulations.

II. From and after the 1st day of August 1861, every person or partnership in India who shall exercise any lawful art, trade, or dealing, for gain or profit, shall be required to pay the Duty specified in Schedule A of this Act.

License to carry on art, trade, or dealing.

III. The

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III. The Collector or other person specially authorized by the local Government in that behalf shall, subject to the provisions of the Schedule of this Act, determine under what class every person by whom any Duty is payable under this Act shall be assessed, and shall have authority to exempt from payment of any Duty hereby imposed any person of whose inability to pay the same he may be satisfied, and the person so exempted shall not be liable to pay any Duty. Such person shall receive a certificate of such exemption.

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

Power of Collector to exempt.

IV. On or before the 1st day of August in every year, the Collector, or other person as aforesaid, shall make out a list of the persons liable to pay Duty under this Act, which list shall state the art, trade, or dealing of each of the persons therein named, the class under which he shall be assessed, and the duty payable by him, and extracts therefrom shall be published in each Thannah or other convenient Division, with the names of such persons as shall reside therein, and such list shall be filed in the Office of such Collector or other person as aforesaid.

List to be prepared and published.

V. The Duty payable under this Act shall be collected by the Collector of Land Revenue, or by such other person, not being an Officer of Police, as he shall appoint, subject to such general rules as shall be laid down by the local Government for his guidance in that respect.

Duty how to be collected.

VI. Every person who shall refuse to pay on demand made upon him or left at his usual place of business or residence any Duty which shall then be payable under this Act, shall be liable to pay a penalty not exceeding three times the amount of the Duty payable, which shall be recoverable in the same manner as arrears of Duty under Act XXXII of 1860 (*for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.*)

Penalty for non-payment.

VII. No person assessed for the payment of any Duty under the said Act XXXII of 1860 shall be liable to pay any Duty under this Act.

Exemption of persons assessed for Income Tax.

VIII. Every person who shall collect any Duty under this Act shall make out an account, specifying the amounts received by him, the names of the persons from whom the same shall be received,

Account to be kept by Collecting Officer.

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received, and the art, trade, or dealing exercised by such persons, and shall annually or at such other times as shall be ordered by the Collector, or by the local Government, make a return thereof to the Collector.

IX. The Government may authorize the Collector to allow to any person employed in collecting the Duty under this Act and for keeping the account mentioned in the foregoing Section, such commission, not exceeding three per cent. on the amount collected, as the Collector may think fit.

Allowance to Collecting Officer.

X. All the provisions contained in Part XIX of the said Act XXXII of 1860, so far as they are applicable, shall have the same effect as if the same had been repeated and enacted in this Act.

Part XIX of Act XXXII of 1860 extended to this Act.

XI. All offences under this Act made punishable by any penalty may be prosecuted in the same manner as offences punishable by fines may be prosecuted under the said Act XXXII of 1860.

Adjudication of offences and recovery of penalties.

XII. Nothing in this Act shall be deemed to apply to any cultivator of land, as such, in respect of the cultivation or sale of the produce cultivated by him and not keeping any shop or store for the sale of such produce.

Act not to apply to cultivators of land.

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

Saving of other Laws relating to licenses.

XIV. 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 make rules.

XV. 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.

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

XVI. The

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

Interpretation.

Limitation of Act.

XVII. No part of this Act, except Section I, shall continue in force beyond the 31st of July 1866. Provided that this Act and the said Duty shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed; nor with respect to the said Duty which shall have been assessed and shall then remain unpaid; nor with respect to any penalty before then incurred; nor with respect to any offence of which any person shall have been guilty before that day; nor shall the said Duty cease in any case when the assessments for the preceding year shall not have been completed before the said 31st day of July 1866. And all the powers and provisions of this Act shall continue in force for making and completing all such assessments as aforesaid, and for levying and recovering the Duty so assessed or to be assessed, and all arrears of such Duty and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred, and for the punishment of any offence of which any person shall have been guilty before that day.

SCHEDULE A.

Every person who shall exercise any art, trade, or dealing for gain or profit for any period between the 1st August in one year and the 1st August in the succeeding year, shall pay for such period—

If belonging to Class	I	.....	3	Rs.
" " "	II	.....	2	"
" " "	III	.....	1	Re.