

ACT No. XXVII OF 1863.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 16th May 1863).

*An Act to further amend Act XXXII of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices), and to amend Act XXXIX of 1860 (to amend Act XXXII of 1860), and Act XVI of 1862 (to limit in certain cases the amount of assessment to the Duties chargeable after the thirty-first day of July 1862, under Act XXXII of 1860, and Act XXXIX of 1860, and otherwise to modify the said Acts).*

WHEREAS it is expedient to diminish the amount of Duties chargeable under Act XXXII of 1860 (*for imposing Duties on profits arising from Property, Professions, Trades, and Offices*), and under Act XXXIX of 1860 (*to amend Act XXXII of 1860*), and for that purpose to amend those Acts: and also to amend Act XVI of 1862 (*to limit in certain cases the amount of assessment to the Duties chargeable after the thirty-first day of July 1862, under Act XXXII of 1860, and Act XXXIX of 1860, and otherwise to modify the said Acts*); It is enacted as follows:—

I. From and after the thirty-first day of July 1863, the said Act XXXII of 1860, and the said Act XXXIX of 1860, and the said Act XVI of 1862, shall be read and construed as if, in the first Section of the said Act XXXII of 1860, the words "the yearly Duty of two Rupees for every hundred Rupees of the annual value thereof" appeared instead of the words "the yearly Duty of three Rupees for every hundred Rupees of the annual value thereof," except as to any Duties which shall have become chargeable under the said Acts previously to the said thirty-first day of July 1863.

Acts XXXII of 1860, XXXIX of 1860, and XVI of 1862 to be read with this Section.

II. Section