ACT No. XVII of 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL. (Received the assent of the Governor General on the 1st October.

An Act to amend the Punjab Land-revenue Act. 1887.

WHEREAS it is expedient to amend the Punjab Land-revenue Act, 1887; It is hereby enacted as XVII of follows:--

Amendment of section 28, Act XVII, 1887.

- 1. For sub-section (2) of section 28 of the said Act the following shall be substituted, namely:-
- "(2) When the Government undertakes to pay the zaildárs and inámdárs in any district, tahsil or other local area from the land-revenue realized in that local area, a rule under sub-section (1) may direct that from every person, to whom the land-revenue of any land in that local area has been released or assigned, or who has redeemed or compounded for the same, there shall be levied as a contribution towards the payment of such zaildárs and inámdárs a rate not exceeding one-and-a-half per cent. on the land-revenue which has been, or, but for such release, assignment, redemption or composition, would have been, assessed on such land; and, in any case in which land-revenue is collected on account of such land by any Revenue-officer for any such person, such officer may deduct that percentage from the amount payable by him to that person."

Substitution of new section for section 29. Act XVII. 1887. Village. officers' cess.

- 2. For section 29 of the said Act the following shall be substituted, namely:--
- "29. (1) The Local Government may, by notification, impose on all or any estates in the territories for the time being administered by it a cess, to be called the village-officers' cess, at such rate or rates not exceeding

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exceeding one anna for every rupee of the annual value as it may think fit, for remunerating village-officers in those territories and for defraying other expenditure directly connected with the supervision of those officers or with the performance of their duties.

- (2) 'Annual value' in sub-section (1) has the meaning assigned to that expression in the Punjab District Boards Act, 1883; that is to say—
 - (a) double the land-revenue for the time being assessed on any land, whether the assessment is leviable or not; or,
 - (b) where the land-revenue has been permanently assessed, or has been wholly or in part compounded for or redeemed, double the amount which, but for such permanent assessment, composition or redemption, would have been leviable; or,

(c) where no land-revenue has been assessed, double the amount which would have been assessed if the average village-rate had been applied:

Provided that, in any tract in which, under the settlement for the time being in force, the improvement of the land due to canal-irrigation has been excluded from account in assessing the land-revenue and a rate has been imposed in respect of such improvement, that rate shall be added to the land-revenue for the purpose of computing the annual value.

- (3) The Financial Commissioner may make rules for the collection, control and expenditure of the village-officers' cess.
- (4) All cesses now levied in any local area for the purposes mentioned in sub-section (1) shall be deemed to have been lawfully imposed and shall, until the village-officers' cess is imposed in that local area under that sub-section, be deemed to be lawfully leviable and, for the purposes of this section, to be that cess."
- 3. Sub-section (2) of section 145 of the said Act Repeal of sub-section (2) section (2) section (2) section (3) section (4) section (5) section (5) section (6) se

Repeal of sub-section (2), section 145, Act XVII, 1887.