

# ACT No. XV OF 1930.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th March, 1930.)

An Act further to amend the Sea Customs Act, 1878, to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to fix rates of income-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, and further to amend the Indian Paper Currency Act, 1923, and the Indian Finance Act, 1926.

III of 1878. W  
III of 1894. HEREAS it is expedient further to amend the Sea Customs Act, 1878, to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to fix rates of income-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, and further to amend the Indian Paper Currency Act, 1923, and the Indian Finance Act, 1926; It is hereby enacted as follows:—

I of 1898. I of 1922. I of 1923. I of 1926. 1. (1) This Act may be called the Indian Finance Act, 1930. Short title, extent and duration.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 3, 4A and 5 shall remain in force only up to the 31st day of March, 1931.

I of 1878. 2. In section 42 of the Sea Customs Act, 1878, after the words "seven-eighths" the words "or, in the case of silver bullion, the whole" shall be inserted. Amendment of section 42, Act VIII of 1878.

I of 1882. 3. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council Fixation of salt duty.

Price 1 anna or 1½d.]

oil to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the 1st day of April, 1930, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Amendment of Schedules II and III to Act VIII of 1894.

4. The amendments specified in the First Schedule to this Act shall be made in Schedules II and III to the Indian Tariff Act, 1894.

VIII of 1894.

Amendment of Schedule II, Act VIII of 1894.

4A. In Schedule II to the Indian Tariff Act, 1894,—

VIII of 1894.

(a) after Item No. 43BB, as inserted by section 4, and under the head "METALS", the following item shall be inserted, namely:—

"43BBB	SILVER PLATE, silver thread and wire (including so-called gold thread and wire mainly made of silver), silver leaf and silver manufactures, all sorts not otherwise specified.	<i>Ad valorem</i>	. 38 per cent."
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(b) in Part VI, under the head "METALS" the Item which reads "SILVER PLATE, silver thread and wire, silver leaf and silver manufactures, all sorts not otherwise specified", together with its serial number, shall be omitted.

Postal rates.

5. With effect from the 1st day of April, 1930, the schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

VI of 1898.

Income-tax and super-tax.

6. (1) Income-tax for the year beginning on the 1st day of April, 1930, shall be charged at the rates specified in Part I of the Third Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1930, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule.

XI of 1922.

(3) For

<sup>1</sup> This section had effect from 1st March, 1930, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (18 of 1918).

(3) For the purposes of the Third Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922.

XI of 1922;

7. In the proviso to section 5 of the Indian Finance Act, 1922, for the words "one anna" the words "one anna and six pies" shall be substituted. Amendment of section 5, Act XII of 1922.

XII of 1922.

8. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1930" the figures "1931" shall be substituted. Amendment of section 19, Act X of 1923.

X of 1923;

9. With effect from the 1st day of April, 1930, section 7 of the Indian Finance Act, 1926, shall be repealed. Repeal of section 7, Act XIX of 1926.

XIX of 1926.

### SCHEDULE I.

Amendments to be made in Schedules II and III to the Indian Tariff Act, 1894.

[See section 4.]

1. In Item No. 19 of Schedule II, the words "nickel, bronze, and copper" shall be omitted.

2. In Item No. 20 of Schedule II, the words "and silver", in both places where they occur, shall be omitted.

3. For Item No. 34 of Schedule II, the following shall be substituted, namely:—

		Rs. A.
" 34	SUGAR, excluding confectionery (see No. 124)—	
(1)	Sugar, crystallised <sup>1</sup> or soft 23 Dutch Standard and above. Cwt.	6 0
(2)	Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard. Cwt.	5 8
(3)	Sugar, below 8 Dutch Standard and sugar candy. Ad valorem	25 per cent. plus one rupee and eight annas per cwt.
(4)	Molasses. Ad valorem	25 per cent."

4. In

<sup>1</sup> This section had effect from 1st March, 1930, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918).

4. In Item No. 40 of Schedule II, for the words " six pies " the words " three pies " shall be substituted.

5. After Item No. 43B of Schedule II, the following heading and item shall be inserted, namely :—

" METALS.

43 BB	SILVER BULLION and coin, not otherwise specified, and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Ounce . . .	Four annas."
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6. Item No. 45 of Schedule II shall be omitted.

7. In Item No. 4 of Schedule III, for the figures " 0 3 " the words " Two annas and three pies " shall be substituted.

**SCHEDULE II.**

Schedule to be inserted in the Indian Post Office Act, 1898.

[See section 5.]

" THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[See section 7.]

*Letters.*

For a weight not exceeding two and a half tolas . . . . . One anna.

For every two and a half tolas, or fraction thereof, exceeding two and a half tolas. . . . . One anna.

*Postcards.*

Single . . . . . Half an anna.

Reply . . . . . One anna.

*Book, Pattern and Sample Packets.*

For every five tolas or fraction thereof . . . . . Half an anna.

*Registered Newspapers.*

For a weight not exceeding eight tolas . . . . . Quarter of an anna.

For a weight exceeding eight tolas and not exceeding twenty tolas. . . . . Half an anna.

For every twenty tolas, or fraction thereof, exceeding twenty tolas. . . . . Half an anna.

*Parcels.*

For a weight not exceeding twenty tolas . . . . . Two annas.

For a weight exceeding twenty tolas and not exceeding forty tolas. . . . . Four annas.

For every forty tolas, or fraction thereof, exceeding forty tolas. . . . . Four annas."

**SCHEDULE III.**

## SCHEDULE III.

[See section 6.]

## PART I.

*Rates of Income-tax.*

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	Rate.
(1) When the total income is less than Rs. 2,000.	<i>Nil.</i>
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000.	Nine pies in the rupee.
(5) When the total income is Rs. 15,000 or upwards, but is less than Rs. 20,000.	Ten pies in the rupee.
(6) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna and one pie in the rupee.
(7) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and four pies in the rupee.
(8) When the total income is Rs. 40,000 or upwards.	One anna and seven pies in the rupee.
B. In the case of every company and registered firm, whatever its total income.	One anna and seven pies in the rupee.

## PART II.

*Rates of Super-tax.*

In respect of the excess over fifty thousand rupees of total income—	Rate.
(1) in the case of every company . . .	One anna in the rupee.
(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first twenty-five thousand rupees of the excess.	<i>Nil.</i>
(ii) for every rupee of the next twenty-five thousand rupees of such excess.	One anna and one pie in the rupee.
(b) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess.	One anna and one pie in the rupee.

(c) in

Indian Finance Act. [ACT XV OF 1930.]

	Rate.
(c) in the case of every individual Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(i) for every rupee of the second fifty thousand rupees of such excess.	One anna and seven pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	Two annas and one pie in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess.	Two annas and seven pies in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess.	Three annas and one pie in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess.	Three annas and seven pies in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess.	Four annas and one pie in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess.	Four annas and seven pies in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess.	Five annas and one pie in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess.	Five annas and seven pies in the rupee.
(x) for every rupee of the remainder of the excess.	Six annas and one pie in the rupee.