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CORRESPONDENCE,
DEBATES IN THE LEGISLATIVE COUNCIL, S 2027
AND
MINUTES
RELATING TO
DIRECT TAXATION
IN
BRITISH INDIA.

COMPILED IN THE FINANCIAL DEPARTMENT OF THE GOVERNMENT OF INDIA,
1882.

IN TWO VOLUMES.

VOL. II.,—1877 TO 1882.



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PAPERS*

RELATING TO

DIRECT TAXATION

IN

BRITISH INDIA,

VOL. II.

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				Forwarding copies of above, and calling for any remarks which the Lieutenant-Governor may have to make with reference to the statements of the President of the Chamber regarding the manner in which the License Tax has been assessed and collected in Calcutta and the Suburbs, and inviting attention to the request of the Committee of the Chamber to be furnished with copies of the circulars issued by the Board of Revenue on the License Tax	220
147	620	19th Nov.	Government, Bengal	Forwarding correspondence, together with the information called for in Serial No. 146, and stating that the circulars required have been supplied to the Chamber.	221
148	1074 B	18th Oct.	From Board of Revenue, Lower Provinces, to Government of Bengal	Submitting observations regarding the allegations of the Chamber of Commerce and in connection with the administration of the Bengal license tax in Bengal	221

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150	... 11th Nov	Government of Bengal . . .	Resolution on the License Tax administration report for year 1878-79.	229 to 236
151	1265 14th June	To Government of Bengal, Bombay, Madras, North-Western Provinces.	Telegram asking for (1) the total number of persons assessed to License Tax in 1878-79, and total amount assessed; and (2) total number of persons assessed whose annual profits were presumably less than Rs 500 and total amount assessed upon them . . .	236
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160	2355 9th July	Government of Bombay . . .	Telegram—(In reply to above) Rs. 100 . . .	238
161	2372 19th Aug.	To Governments of Bengal, Bombay, Madras, North-Western Provinces and the Punjab.	Asks the opinions of the Local Governments on the proposals to fix a higher amount for the minimum taxable income, the loss thus caused being made up by increasing the maximum fee, and by extending the tax to the professional official and landholding classes, and calls for statement showing the number of assesseees and the total amount assessed duly classified . . .	238
162	2417 19th Aug.	To Chief Commissioner, Central Provinces.	Ditto ditto . . .	239
163	2767 12th Sept.	To Government of Bengal . . .	Telegram—Authorizes the exemption of all persons whose annual earnings are less than Rs 250 from liability to License Tax . . .	240
164	818 2nd Sept.	Government of the North-Western Provinces.	Forwards the statement called for in the letter of the 19th August (Serial No 161), together with letter from Board of Revenue, and proposes to fix the limit of taxable income at Rs 230, to transfer some trades to a higher class than at present, to raise the rate of assessment in class I from 2 to 3 per cent., and to tax officials and the professional classes . . .	240 to 242
165	1278 N-IV B. 29th Aug	From Board of Revenue, North-Western Provinces, to Government of North-Western Provinces.	Proposes to raise the limit of minimum taxable income to Rs. 250, and to make up the deficit thus caused by readjusting the schedule, the official, professional and landholding classes being still exempted.	242 to 244
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290	1880. 24th Feb.	Ditto ditto	Extracts from a speech by Sir John Strachey in introducing the Financial Statement for 1880, and moving that the Resolution of the Council of the 24th December last (Serial No 289), referring the Bill to impose a tax on Trades and Professions to a Select Committee, be cancelled (Agreed to.)	} 369 to 374
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ERRATA.

- Page 21. Paper No. 5. Margin, *for* "28th March 1877" *read* "21st March 1877".
- " 197. " 119 (Para. 1, line 1, *for* "premission" *read* "permission".
- " 208. *For* "No. 132" *read* "No 133".
- " 270 *For* "No. 92" *read* "No. 192".
- " 361. Para. 9. Margin, *for* "Mr. Betten" *read* "Mr. Batten".
- " 369. Paper No. 290. Para 2, after the word "Extracts" *insert* "relating"; also *for* "financial" *read* "taxation."

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