

P. S. King & Son, Ltd.,
Publishers.

Established in 1819
PARLIAMENT STREET.

Orchard House,
Westminster, S.W.1.

Telegrams: Parliamentary Parl London.
Telephone: Victoria 4324.

23rd September, 1929.

REVIEW.

Messrs. P. S. KING & SON have pleasure in sending herewith, for review, a copy of a new publication which they are issuing to-day.

They would be glad to receive a copy or a note of the date of your issue containing any notice that may be inserted.

Price 12/6d.

**SERVANTS OF INDIA SOCIETY'S LIBRARY,
POONA 4**

Cl. No.

Date of release for loan

Ac. No. **8143**

This book should be returned on or before the date last mentioned below.

An overdue charge of 5 naye Paise will be levied for each day the book is kept beyond this date.

28 NOV 1972		
12 FEB 1973		
10 NOV 1997		
10 NOV 1997		

STUDIES IN ECONOMICS AND POLITICAL SCIENCE

No. 102 in the series of Monographs by writers connected with the London
School of Economics and Political Science

**THE EVOLUTION OF THE
INDIAN INCOME TAX**

THE
EVOLUTION OF THE
INDIAN INCOME TAX

BY

J. P. NIYOGI, M.A., B.L.

University Lecturer in the Departments of
Economics and Commerce, Calcutta

LONDON

P. S. KING & SON, LTD.

ORCHARD HOUSE, 14 GREAT SMITH STREET,

WESTMINSTER

—
1929

X724.2

F9

*Thesis approved for the Degree of Doctor of Philosophy in the
University of London*

8143

CONTENTS

CHAP.	PAGE
I INTRODUCTORY	I
II THE SEPOY MUTINY AND INDIAN FINANCE	6
III WILSON'S INCOME TAX, 1860-5	15
IV THE LICENCE TAX OF 1867, AND THE CERTIFICATE TAX OF 1868	44
V INCOME TAX, 1869-73	58
VI FAMINE TAXES	78
VII FAMINE TAXES (<i>continued</i>)	95
VIII THE INCOME TAX OF 1886	112
IX MODERN INCOME TAX, 1914-22	132
X THE INCOME TAX ACT, 1918, AND THE EXCESS PROFITS DUTY ACT, 1919	151
XI INCOME TAX LEGISLATION OF 1922—THE CONCEPT OF TAXABLE INCOME	177
XII ALLOWANCES AND DEDUCTIONS	210
XIII THE ASSESSMENT AND COLLECTION OF THE TAX	233
XIV TAXATION OF AGRICULTURAL INCOMES	261
XV DOUBLE TAXATION	280
XVI THE ADMINISTRATIVE MACHINERY	292
XVII CONCLUSION	307
APPENDICES	310
BIBLIOGRAPHY	318
INDEX	321

PREFACE

THE object of the present volume is to trace the history of income tax in India from 1860 onwards, to study the existing system and to offer some criticisms derived from a comparative study of British and Indian income tax laws. So far as the present writer is aware, no comprehensive and critical account of the Indian income tax has previously been written. The reasons for this lack of interest in the subject are not far to seek. Income tax, until very recent times, has had an uneventful career. No acute political controversies, such as marked the vicissitudes of the customs revenue in India in the 'seventies and the 'eighties of the last century, nor such subtle theoretical discussions as have attended the chequered career of the Indian land revenue, have disturbed the even tenor of its life. Then, again, until the outbreak of the last European War, income tax occupied an unimportant place in Indian budgets.

The changes brought about by the war have now given this source of revenue a much more important position in the Indian fiscal system. It is, therefore, fitting that the tax should be subjected to a critical examination. We need to study the considerations which from time to time impelled the Government of India to effect changes either in the scope of the tax or in the methods and machinery of its assessment. We need also to explore the possibilities of removing inequalities and of increasing the yield of the tax in the future, without inflicting injustice or hardship on the tax-payers.

In the preparation of this volume the writer has utilized the records and papers available in the India Office and also in the British Museum. He desires to acknowledge with gratitude the many helpful suggestions which he has received from Dr. Hugh Dalton, now Parliamentary Under-Secretary for Foreign Affairs, and Dr. Gilbert Slater. It must be added that neither of these gentlemen is responsible for the views expressed or for the statements made, for which the writer takes full responsibility.

J. P. N.

LONDON SCHOOL OF ECONOMICS
AND POLITICAL SCIENCE,
June, 1929.

to alienate public opinion than the belief that the income tax is unequal in its incidence and that it operates as a tax on honesty. It is suggested in the course of this study that, by suitable modifications in the existing law and practice the yield of the tax could be increased without imposing hardship on the honest tax-payers. At the same time stress is laid on the fact that while legal and administrative rules are useful in their own way for preventing leakage of revenue, they become more effective if they are backed by a healthy and powerful public opinion. The co-operation of all right-thinking citizens is, therefore, needed in the difficult task that lies before the revenue authorities.

APPENDIX A

STATEMENT SHOWING THE NUMBER OF PERSONS
ASSESSSED AND AMOUNTS REALIZED UNDER ACT
XXXII, 1860, EXCLUSIVE OF DEDUCTIONS FROM
THE SALARIES OF GOVERNMENT SERVANTS
(*Vide* APPENDIX 20, SELECT COMMITTEE ON EAST
INDIAN AFFAIRS, 1872)

	1860-1.		1861-2.		1862-3.	
	No.	Rs.	No.	Rs.	No.	Rs.
Bengal . .	276,482	6,374,741	278,482	5,791,963	72,544	4,565,267
Madras . .	98,461	1,252,827	139,529	1,672,486	85,029	1,352,666
Bombay . .	212,262	3,196,237	218,968	3,410,290	43,341	3,292,066
N.W.P. . .	183,577	3,269,950	200,493	3,243,514	41,955	2,271,263
The Punjab	(b)	401,911	(c) 76,034	703,741	(c) 53,453	434,364
Oudh . . .	(d) 26,735	280,298	44,238	346,433	3,963	395,285
Brit. Burma	(e) 19,391	234,758	33,102	234,964	3,355	131,512
C.P. . . .	(f) 25,606	228,003	(f) 26,192	337,680	5,660	265,305
	842,514	15,238,725	1,017,038	15,741,071	308,400	12,707,728

(b), (c), (d), (e), (f).—See Notes on opposite page.

APPENDIX A—continued.

	1863-4.		1864-5.		Total.	
	No.	Rs.	No.	Rs.	No.	Rs.
Bengal . .	69,140	3,249,514	64,210	3,033,201	760,858	23,014,686
Madras . .	39,606	1,897,288	37,552	861,496	400,177	6,036,763
Bombay . .	45,288	2,788,451	47,400	3,235,810	567,259	15,922,854
N.W.P. . .	39,905	1,660,029	38,847	1,591,453	503,877	12,036,209
The Punjab	13,621	367,717	(c) 24,514	413,824	(c) 167,622	2,321,557
Oudh . . .	1,607	257,241	1,539	234,921	78,082	1,514,178
Brit. Burma	2,179	99,407	3,172	87,102	61,199	787,743
C.P. . . .	(g) 5,660	187,098	(g) 5,660	365,073	68,778	1,383,159
	217,006	9,506,745	222,894	9,822,880	2,607,852	63,017,149

(b) Not given by the Punjab Government.

(c) Apparently includes Government servants. The Local Governments do not show the two classes separately.

(d) The number of persons assessed is not given for three districts in Oudh: the records of two districts appertaining to I.T. assessment under Act XXXII of 1860 were destroyed by white ants, and those of another were either sold or destroyed in 1865 as old and useless records.

(e) In some districts in British Burma collection for certain years cannot be ascertained.

(f) The figures are not accurate as they include double and triple enumeration of the same person when assessed under more than one schedule.

(g) Information as to number of persons assessed in 1863-4, 1864-5 is wanting.

APPENDIX B

STATEMENT SHOWING THE NUMBER OF PERSONS ASSESSED AND THE AMOUNTS REALIZED UNDER ACTS XXI AND XXVII OF 1867, EXCLUSIVE OF DEDUCTIONS FROM THE SALARIES OF GOVERNMENT SERVANTS FOR THE YEAR 1867-8

	Profits Rs. 25,000 and up. Rate of Tax— Rs. 500.		Profits Rs. 10,000 and less than 25,000. Tax—Rs. 200.		Rs. 5,000 and less than 10,000. Tax—Rs. 100.		Rs. 1,000 and less than 5,000. Tax—Rs. 50.		Rs. 500 and less than 1,000. Tax—Rs. 10.		Rs. 200 and less than 500 Tax—Rs. 4.		TOTAL.	
	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.
Bengal . . .	404	238,339	931	168,196	2,486	224,138	14,311	255,508	25,095	230,017	150,873	585,099	194,100	1,701,297
Madras . . .	26	20,012	160	28,297	720	65,980	5,525	101,210	15,613	149,467	94,942	376,060	116,995	741,046
Bombay . . .	19	11,000	90	18,000	1,387	279,118	14,055	309,399	30,413	245,031	135,681	541,816	181,645	1,404,364
N.W.P. . . .	79	39,000	275	52,260	951	91,460	8,023	157,918	18,551	181,899	101,509	397,778	129,358	920,329
The Punjab .	10	5,000	39	7,800	221	22,120	2,504	50,078	7,922	79,971	59,482	238,042	70,248	403,011
Oudh	1	500	21	4,200	87	8,700	737	14,740	1,721	17,210	14,563	58,252	17,130	103,602
British Burma .	10	5,161	27	3,377	221	6,531	946	16,548	5,905	50,732	13,707	45,166	20,916	127,415
Central Provinces.	Exempted from licence tax, being subject to Panjshari tax under Act XIV of 1867. See Financial Notification 1897 of 31st April, 1867.													
	558	319,012	1,543	282,150	6,173	698,047	46,101	905,401	105,290	954,227	570,737	2,242,227	730,422	5,401,064

APPENDIX C

**STATEMENT SHOWING THE NUMBER OF PERSONS ASSESSED AND THE AMOUNTS REALIZED,
EXCLUSIVE OF CONTRIBUTIONS FROM THE SALARIES OF GOVERNMENT SERVANTS
DURING 1868-9 UNDER THE CERTIFICATE TAX ACT**

	CLASS I. Profits 4 lakhs up. Tax—Rs.6,400.		CLASS II. Profits 3 lakhs, less than 4 lakhs. Tax—Rs.3,200.		CLASS III. Profits 1 lakh, less than 3 lakhs. Tax—Rs.1,600.		CLASS IV. Profits Rs.50,000, less than 1 lakh. Tax—Rs.800.		CLASS V. Profits Rs.25,000, less than 50,000. Tax—Rs.400.		CLASS VI. Profits Rs.15,000, less 25,000. Tax—Rs.100.	
	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.
Bengal	3	19,200	6	19,200	35	56,000	99	79,200	261	104,400	695	111,120
Madras	—	—	1	3,200	4	6,400	8	4,800	50	19,102	203	31,175
Bombay	4	2,000	2	242	59	141,818	2	1,600	674	189,826	116	18,619
N.W.P.	—	—	1	3,200	5	8,000	12	9,600	62	24,620	245	38,312
The Punjab . . .	—	—	—	—	—	—	1	800	13	5,200	36	5,760
Oudh	—	—	—	—	—	—	—	—	5	2,000	25	4,000
British Burma . .	7	6,900	8	3,525	41	2,320	191	7,042	12	4,136	30	4,645
C.P.	—	—	—	—	—	—	9	7,200	14	4,955	74	10,582
	14	28,100	18	29,367	144	214,538	322	110,242	1,091	354,239	1,424	224,213

APPENDICES

APPENDIX C—continued.

314

	CLASS VII. Profit Rs.5,000, less than 10,000. Tax—Rs.80.		CLASS VIII. Profits Rs.2,500, less than 5,000. Tax—Rs.40.		CLASS IX. Profits Rs.1,000, less than 2,500. Tax—Rs.16.		CLASS X. Profits Rs.500, less than 1,000. Tax—Rs.8		TOTAL.	
	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.
Bengal . . .	1,485	118,580	3,844	153,620	14,023	224,240	46,940	375,046	67,391	1,260,606
Madras . . .	635	48,133	1,875	70,622	6,695	103,956	24,124	190,104	33,595	477,492
Bombay . . .	523	41,539	7,870	252,061	8,059	128,856	41,107	327,496	58,416	1,104,057
N.W.P. . . .	659	51,734	1,733	68,623	6,851	109,224	24,726	195,041	34,294	508,354
The Punjab . .	151	12,080	562	22,480	3,068	49,088	13,907	111,250	17,738	206,658
Oudh	70	5,292	222	9,105	777	12,751	2,295	18,600	3,394	51,748
British Burma .	50	3,642	523	15,848	838	13,521	4,207	25,827	5,907	87,406
C.P.	140	9,869	456	17,031	1,457	22,416	3,369	26,164	5,519	98,217
	3,713	290,869	17,085	609,390	41,768	664,052	160,635	1,269,528	226,254	3,794,538

APPENDICES

APPENDIX D

STATEMENT SHOWING THE NUMBER OF PERSONS ASSESSED AND THE AMOUNTS REALIZED
 * DURING 1869-70, EXCLUSIVE OF DEDUCTIONS FROM SALARIES OF GOVERNMENT SER-
 VANTS

	CLASS I. Income Rs.500, less than 1,000.		CLASS II. Incomes Rs.1,000, less than 2,000.		CLASS III. Incomes Rs.2,000, less than 10,000.		CLASS IV. Rs.10,000, less than 1 lakh.		CLASS V. 1 lakh rupees and upwards.		TOTAL.	
	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.	No.	Amt. Rs.
Bengal	142,947	1,335,392	26,200	502,919	16,691	890,949	2,508	864,945	180	735,497	188,526	4,329,702
Madras	46,039	394,859	9,398	169,138	4,820	215,008	415	109,809	22	128,937	60,694	1,017,751
Bombay	79,371	585,434	37,127	413,659	14,749	532,570	1,456	356,187	208	366,187	132,911	2,254,037
N.W.P.	54,143	487,900	12,359	240,785	7,107	362,031	838	237,060	21	36,137	74,468	1,363,913
The Punjab . .	25,229	254,908	5,280	105,608	2,031	105,898	158	46,468	2	5,161	32,700	518,043
Oudh	7,159	76,567	1,475	28,643	998	41,889	434	57,398	386	97,572	10,452	302,069
British Burma .	7,505	56,897	1,191	19,525	569	25,208	279	23,249	10	24,591	9,554	149,470
C.P.	8,035	80,290	2,578	53,285	1,415	77,103	154	41,246	7	15,553	12,189	267,477
	370,428	3,272,247	95,608	1,533,562	48,380	2,250,658	6,242	1,736,362	836	1,409,635	521,494	10,202,462

APPENDICES

315

APPENDIX E

STATEMENT SHOWING NUMBER OF INCOME-TAX ASSESSEES AND THE AMOUNT OF ASSESSMENT, 1900-1 TO 1915-16

	Years.	Original No. of Assesseees.	Final No. of Assesseees.	Petitions and Objections.	Original Demand. Rs.	Final Demand. Rs.
Bengal	1900-1	121,128	116,720	11,250	4,888,591	4,657,149
	1905-6	42,648	40,875	5,994	4,275,166	3,867,133
	1910-11	49,578	48,837	6,031	5,040,538	4,966,362
	1915-16	54,878	54,176	4,056	6,552,140	6,481,642
North-West Province	1900-1	71,085	68,696	6,101	2,262,428	2,143,368
	1905-6	29,620	28,556	2,510	1,785,979	1,722,334
	1910-11	32,095	31,153	2,632	2,027,927	1,948,894
	1915-16	36,187	35,288	2,739	2,392,335	2,319,667
Bombay	1900-1	86,806	82,317	20,101	4,264,561	3,335,849
	1905-6	44,377	42,632	10,163	3,466,872	3,312,171
	1910-11	51,220	48,997	13,552	4,939,251	4,568,520
	1915-16	68,056	65,082	17,678	7,789,070	6,769,756
Madras	1900-1	86,794	84,047	28,780	2,535,946	2,430,888
	1905-6	41,482	40,258	13,283	2,442,592	2,333,432
	1910-11	47,702	46,585(a)	12,644	2,858,788(b)	2,740,284(b)
	1915-16	56,541	55,245(a)	15,381	3,591,473(b)	3,472,679(b)

(a) These figures do not include Government servants and holders of securities.

N.B.—The number of petitions and objections include those before the Collector as well as the Commissioner.

(b) The figures are exclusive of the tax realized from salaries of Government servants and also from interest on Government securities.

APPENDIX F

RECEIPTS FROM SUPER-TAX DURING 1922-3 TO 1926-7

Year.	Collections from Individuals.		Collections from Companies.		Collections from Unregistered Firms.		Collections from Joint Hindu Families.		TOTAL.	
	No.	Amount in Rs.	No.	Amount in Rs.	No.	Amount in Rs.	No.	Amount in Rs.	No.	Amount in Rs.
1922-3 . . .	1,345	22,889,810	854	36,195,564	445	6,119,069	300	5,879,374	2,944	71,083,817
1923-4 . . .	1,546	21,820,473	944	32,691,414	422	3,680,814	264	3,058,540	3,176	61,251,241
1924-5 . . .	1,527	16,347,410	908	26,295,667	381	3,195,359	277	2,462,398	3,093	48,300,834
1925-6 . . .	1,380	14,727,440	889	27,563,337	409	2,881,648	278	1,962,223	2,956	47,134,648
1926-7 . . .	1,521	16,688,865	848	25,572,468	389	3,155,212	251	1,898,122	3,009	47,314,667

BIBLIOGRAPHY

A. INDIAN REPORTS, PAPERS AND ENACTMENTS

- Annual Financial Statements, 1860-1929.
Papers relating to Provincial and Local Finance (Calcutta, 1876).
Debates in the Indian Legislative Council, Assembly, Council of State and the Provincial Councils.
Final Report on the Administration of the Income Tax in the Lower Province of Bengal, Calcutta, 1867.
Report on the Operation of the Income Tax Acts and a Minute on the Subject of the Amendment of these Acts by the Hon. Mr. Samuel Laing, 1861.
Reports on the Administration of the Income Tax in the N.W.P., 1860-1 to 1864-5.
Reports on the Administration of the Licence and Certificate Taxes, Bengal, 1867-8, 1868-9.
Reports on the Administration of the Income Tax, 1869-73, for Bengal, N.W.P. and the Punjab.
Reports on Taxation in British India, 1872, Calcutta (1873).
Reports on the Administration of the Licence Tax, Bengal (1878-9 to 1885-6), N.W.P. (1878-86), the Punjab (1880-1 to 1885-6), Bombay (1878-85).
Pandhari Tax Reports, C.P., 1883-4 to 1884-5.
The Government of India Acts relating to Income Tax, 1860-1928 and the Provincial Acts relating to Licence Tax, 1878-86.
Correspondence, Debates in the Legislative Council and Minutes relating to Direct Taxation in British India, 2 volumes (1882).
Income Tax Pamphlets—a Collection of Notifications and Circulars, Calcutta, 1886-9.
Income Tax Rulings and Orders, Calcutta, 1887.
Income Tax Manuals.
Annual Administration Reports of the Provinces on Income Tax from 1886.
Report of the Royal Commission on Decentralization, 1909.
Reports of the Central Board of Revenue on Income Tax.
Annual Reports of the Bengal Chamber of Commerce.
Report of the Committee on the Land Revenue System of Burma, 1922.
Report of the Indian Taxation Inquiry Committee, and the Minutes of Evidence before the Committee.
Report of the Capitation and Thathameda Taxes Inquiry Committee, 1926-7.

Moral and Material Progress Reports.
 Finance and Revenue Accounts.
 Indian Income Tax Rules (1928).
 Statistical Abstract relating to British India.

B. BOOKS AND PERIODICALS

- BADEN POWELL: Land Systems of British India.
 BANERJEA: Indian Finance in the Days of the Company.
 BASTABLE: Public Finance.
 BULLOCK: Selected Readings in Public Finance.
 CANNAN: Wealth.
 DALTON: Public Finance.
 — Some Aspects of the Inequality of Incomes.
 DOWELL: The Acts relating to Income Tax.
 FAWCETT: Indian Finance.
 FISHER: The Nature of Capital and Income.
 GREGORY and DALTON: London Essays in Economics in Honour of Edwin Cannan.
 HAIG: Taxation of Excess Profits (Supplement *American Economic Review*, December, 1920).
 HARDY: Tax exempt Securities and the Sur-tax. *Imperial Gazetteer*, Vols. III and IV.
 IYENGAR: Indian Income Tax.
 KENNAN: Income Taxation.
 KONSTAM: A Treatise on the Law of Income Tax.
 LUTZ: Public Finance.
 PAGAR: The Indian Income Tax—its History, Theory and Practice (1920).
 PIGOU: A Study in Public Finance.
 — Economics of Welfare.
 PLEHN: Introduction to Public Finance.
 RAWLINSON: Income Tax Reliefs.
 RICKARDS: India.
 ROBINSON: Public Finance.
 SELIGMAN: Income Tax.
 — Studies in Public Finance.
 — Progressive Taxation in Theory and Practice.
 — Essays in Taxation.
 SHAH and BAHADURJI: Constitution, Functions and Finance of Indian Municipalities.
 SHAH: Sixty Years of Indian Finance.
 SHIRRAS: The Science of Public Finance.
 SPAULDING: Income Tax in Great Britain and the U.S.A.
 STAMP: Fundamental Principles of Taxation.
 — British Incomes and Property.
 — Wealth and Taxable Capacity.
 — Current Problems in Finance and Government.

- ✓ SUNDARAM : The Law of Income Tax in India.
 TEMPLE : The Story of my Life.
 VAKIL : Financial Developments in Modern India.
 VILLARD and WILLOUGHBY : Canadian Budgetary System.
 American Economic Review.
 Economic Journal.
 Economica.
 Economist.
 Indian Journal of Economics.
 Journal of Political Economy.
 Political Science Quarterly.
 Quarterly Journal of Economics.
 Report of the Sub-Committee of the League of Nations on
 Double Taxation.

C. PARLIAMENTARY PAPERS

- Mohturfa and Veasabuddy Taxes.* Cd. 83 of 1857.
 Financial Statement and Despatch of the Secretary of State on
 the recall of Sir Charles Trevelyan. Cd. 339 of 1860, 481
 of 1860.
 Income Tax Bill. Cd. 605 of 1860.
 General Finances of India, etc. Cd. 32 of 1861 and 233 of 1861.
 Memorial of the Civil Service of India regarding grievances as
 to retiring allowances, etc. Cd. 230 of 1862.
 Memorial from the retired members of the Civil Service residing
 out of India praying for exemption from Indian Income
 Tax on their annuities, etc. Cd. 212 of 1863.
 Financial Measures for India, correspondence regarding income
 tax. Cd. 345 of 1865.
 Report of the Select Committee on East India Finance, 1871-3.
 Minutes of the Viceroy of India and of the Members of his Council
 on the withdrawal of the income tax. Cd. 188 of 1875.
 Report from His Majesty's Representatives Abroad respecting
 Graduated Income Taxes in Foreign States. Cd. 7100 of 1913.
 Report of the Royal Commission on the Income Tax, 1920, and
 the Minutes of Evidence.
 Report of the Inter-Departmental Committee on Income Tax
 in the Colonies not possessing Responsible Government.
 Cd. 1788 of 1922.
 Report of the Royal Commission on Taxation in Australia (1925),
 5 volumes (Government Printer, Victoria).
 Report of the Colwyn Committee on National Debt and Taxa-
 tion (1927) and the Minutes of Evidence.
 Income Taxes in the British Dominions, 1928 (H.M. Stationery
 Office).
 Reports of the Commissioners of His Majesty's Inland Revenue.

INDEX

- Actuarial basis of Indian Taxation, 232
- Administration, 292 *et seq.*
- Agricultural Tax, 292
- Cost of New Agency, 300
- Existing System discussed, 301
- Experts, Employment of, 298
- Officers' duties, 302
- Administration, Great Britain, 303 *et seq.*
- Advisory Board, Income Tax Act 1918, 162 *et seq.*
- Agricultural Taxes.
- Administration, 292
- Bengal, 261 *et seq.*
- Cultivators' hardships, 1869-73, 268, 270
- Exemptions, 119, 273
- Income Tax Acts, 1869-73, 63, 73
- Income Tax Act 1886, 119
- Income Tax Act 1918, 155, 158
- Levy in 1860, 262 *et seq.*
- Levy in 1869-73, 268, 269
- Tables, 1860-65, 267
- Tea Plantations, 109, 155
- Temporarily settled areas, 274
- Yield of, 267, 268, 271
- See* Famine Taxes
- All India Income Tax Committee, 184, 299
- Allemes, F., 207 *note*
- Allowances and deductions, 210 *et seq.*
- Anson, General, 11
- Annuities, taxation of, 191
- Arthur, Hon. Allan, 284
- Assam, administration in, 299
- Assessment, general review of, 233 *et seq.*
- Australia, Royal Commission on Taxation, 1925, 198 *note*
- Bannerjee, Sir Surendra Nath, 159
- Beadon, C., 45 *note*
- Belotee Tax, 11
- Bengal :
- Agricultural Tax, 261 *et seq.*
- District Road Cess Act, 1871, 78
- Income Tax in, 293 *et seq.*
- Licence Act Amendment Act, 1880, 109
- Licence Taxes, 78, 95 *et seq.*
- Public Works Cess Act, 1877, 82
- Blackett, Sir Basil, 200 *note*, 249 *note*, 297 *note*
- Bombay Licence Tax Act, 1878, 90
- British Empire Double Taxation, 1860-93, 282
- Bruins, Professor, 281
- Burma :
- Capitation Tax, 120
- Co-operative Societies Act, 1927, 193 *note*
- Income Tax Act, 1886, application to, 120, 121
- Thathameda Levy, 121
- Business Firms, allowances and deductions, 223 *et seq.*
- Calcutta Import Trade Association, 152
- Canning, Lord, 22 *note*, 34 *note*
- Casual Gains, taxation of, 191
- Central Provinces, Pandhari Tax, 11, 91 *et seq.*, 110, 127
- Certificate Taxes :
- Act of 1868, 55
- Origin of, 52
- Statistics, assessments and amount realized, 313, 314
- Chambers of Commerce, Resolution on double taxation, 284
- Chand, Gyan, 5 *note*
- Children, allowances for, 214
- Collections :
- Administrative machinery, 292 *et seq.*
- Centralization of, 297
- Special Staff, Act of 1918, 295, 297

- Collins, Sir Thomas, 303 *note*
 Colvin, Sir Auckland, 113
 Companies Taxation :
 Amendments, Act of 1918, 153
 Evasions, 258
 Excess Profits, *see* that title
 Exemptions, 136
 Income Tax Act 1869, 62
 Shipping, 138, 154
 Co-operative Societies :
 Acts, 193 *note*, 194 *et seq.*
 Exemptions, 193
 Cornwallis, Lord, 263
 Cotton Textiles Duty, 1917, 141
 Customs Duties, Increases, 1921-22,
 147
 Dalhousie, Lord, 11
 Dalton, Dr. H., 193, 200 *note*. 241
 Death Duties, probable introduc-
 tion, 5
 Debts, deductions for interest on,
 213
 Decentralization of Provincial Fi-
 nance, 1871, 45, 78 *et seq.*, 273
 Depletion Allowances, 227
 Depreciation Allowances, 156, 171,
 179, 225
 Differentiation Problems, 241
 District Road Cess Act, Bengal,
 1871, 78
 Dominions Income Tax, 283
 Dorin, Mr., 11
 Double Taxation, 280 *et seq.*
 British Empire, 282
 British India and Native States,
 289
 Chambers of Commerce Resolu-
 tion, 1900, 284
 Imperial Conference proposals
 1911, 285
 Memorial to Viceroy, 1902, 284
 Royal Commission's recommend-
 ations, 1920, 287
 Duplicate Accounts, 251 *et seq.*
 Eden, Hon. A., 75 *note*
 Einaudi, Professor, 281
 Elliot, Daniel, 10
 Evasions of Tax, 219, 258
 Excess Profits Duty Act, 1919,
 165 *et seq.*
 Appeals, Board of Referees, 172
 Depreciation Allowances, 171
 Events leading to, 165 *et seq.*
 Indian and British Yields con-
 trasted, 175
 Provisions of, 168 *et seq.*
 Excess Profits Duty Act, 1919 :
 Receipts from Provinces, 1920-
 22, 174
 Repeal 1920, 174
 Standard Profits, determination,
 169
 Excess Profits, 1917, Super-tax, 141,
 142, 235
 Exemptions, 193, 195, 196
 Companies, 136
 Limits of Exemption, 215, 216
 et seq.
 Religious and Public Charities,
 116
 Famine Taxes :
 Agriculturists and Traders, 80
 et seq., 84
 Bengal Licence Act, 1878, 87
 Bombay Licence Tax Act, 1878,
 90
 Madras Licence Tax Act, 1878,
 90
 Northern India Licensing Act
 1877, 80 *et seq.*, 83, 88
 Pandhari Tax (C.P.), 1860-77,
 11, 91 *et seq.*
 Fawcett, Henry, 76 *note*, 106, 274
 Finance Act 1896, 283
 Finance Act 1920, 287
 Fisher, Professor, 185
 Flügel, Professor, 186
 Foreign Firms Taxation, 204
 Foreign Investments, Exemptions,
 206
 Fraser, Sir Gordon, 256 *note*
 Frere, Sir H. B. E., 31 *note*
 Government of India Act, 1919, 177
 Graduation :
 Method of, 236 *et seq.*
 Principles, recognition and appli-
 cation, 132, 134, 136, 137, 139
 Grant, P., 11
 Hailey, Sir William, 146, 155 *note*
 Halsbury, Lord, 188
 Harington, H. B., 10 *note*, 15,
 17 *note*, 19
 Hindu Joint Families :
 Allowances to, 222
 Licences, 98
 Super-tax, 142, 146
 House Taxes, 11
 Howard, H. F., 165 *note*
 Imperial Conference, 1911; double
 taxation proposals, 285

- Imperial War Conference, 1917,
double taxation proposals, 286
- Income :
- Concept of taxable income, 178,
185 *et seq.*
 - Net Income, concept of, 210 *et seq.*
- Income Tax :
- Changes, 1886-1922, Table, 148
 - Changes, 1916-1922, 132 *et seq.*,
136
 - Increases, 147, 240 *et seq.*
 - Introduction in India, 2, 3 *et seq.*
 - Modern developments, 1914-22,
132 *et seq.*
 - Proportionate, British and Indian,
Table, 239
 - Revenue from, 1891-1915, 4
 - Statistics, Assessments and Asses-
sees, 1900-1916, Table, 316
 - Super-tax, *see* that title
 - Yields 1886-1917, Table, 139
- Income Tax Act 1860, 20, 22 *et seq.*
- Administration, 33 *et seq.*, 35
 - Amendments, 38
 - Demonstrations against, 25 *et seq.*,
30, 34
 - Educative effect of, 42
 - Hypothecated Revenues, 31 *et seq.*
 - Madras, proposed exemption, 26,
27
 - Repeal, 39
 - Statistics, Table, 310
 - Surcharge Powers, 36
 - Unproductive character of, 41
 - Yield of Tax, 40
- Income Tax Acts, 1869-71 :
- Agricultural Incomes, 63
 - Assessment Scales, 61, 65
 - Companies, 62
 - Re-imposed Taxes, 1869-73, 58
et seq.
 - Salaries, pensions and annuities,
63
 - Securities, enfaced paper, 62, 67
 - Yield of Tax, 64, 66
- Income Tax Acts, 1872-73 :
- Agricultural Taxes, 73
 - Assessment Changes, 69
 - Bribery and Corruption, 72, 76
 - Exemption Limits, 68
 - Popular discontent, 74, 75
 - Repeal, 1873, 70, 71
 - Review of Administration, 1869-
73, 71 *et seq.*
- Income Tax Act, 1886 :
- Agricultural Income, Exemp-
tions, 119
 - Assessment Scale, 118
- Income Tax Act, 1886 :
- Comparison with previous taxes,
117 *et seq.*
 - Events leading to, 112 *et seq.*
 - Exemptions, 116
 - Lowest Grade Assessee, Tables,
128, 129
 - Provisions of, 115
 - Royalties, taxable liability, 120
 - Success of, 129 *et seq.*
 - Surplus Revenue, 127
 - Yield of Tax, 125
- Income Tax Act 1918 :
- Agricultural Exemptions, 155,
158
 - Agricultural in relation to non-
agricultural income, 159
 - Assessment and Adjustment Sys-
tem, 157
 - Collectors, non-official, 162
 - Companies' taxation, amend-
ments, 153
 - Depreciation Allowances, 156,
179
 - Events leading to, 151 *et seq.*
 - Excess Profits Duty, *see* that
title
 - "Perquisite," taxable value, 187
 - Revision of, 177 *et seq.*
 - Shipping Profits, 154
 - Specialized Administrative Staff,
295
 - Tea Plantations, 155
- Income Tax Act, 1922 :
- Agricultural Exemptions, 273
 - Double Taxation, 287, 288, 290
 - Events leading to, 177 *et seq.*
 - Exemptions, 193, 195, 196
 - Private Employers' liabilities, 181
et seq.
 - Provincial Committees' recom-
mendations, 180
 - Provisions of, 180 *et seq.*
 - Reliefs and Appeals, 182 *et seq.*
 - Super-tax of non-residents, 244
- Income Tax All-India Committee,
184, 299
- Income Tax, Great Britain :
- Act of 1799, 200
 - Indian taxes compared, 207
 - Royal Commission, 1920, 192,
194 *note*, 197 *note*, 201, 215, 238,
282 *note*, 287
- Indian Companies Act, 1866, 86
- Indian Statutory Commission, 5
- Indian Taxation Inquiry Com-
mittee, 149, 202, 205, 215, 216,
219, 225, 238, 240, 274

- Industrial Provident Societies Act, 1893, 194
 "Information at the Source," 246, 247
 Inland Revenue, creation of Board, 297
 International Agreements on Taxation, 281
 Jute Industry:
 Depreciation Allowances, 156
 Export Duty, increase, 1917, 141
 Keynes, J. M., 200 *note*, 260 *note*
 Khan Wali Muhammad Sahib, 256 *note*
 Killing Valley Tea Company Case, 1920, 155
 Labouchere, Henry, 37 *note*
 Laing, Samuel, 22 *note*, 31 *note*, 37, 38, 39, 41, 262
 Land Revenue, *see* Agricultural Tax
 Law, Sir Edward Fitzgerald, 128
 Lawrence, Sir John, 40, 60
 League of Nations Finance Committee, 280
 Legal Evasions, 257
 Liability to Taxation, Tests, 202
 Licence Acts Amendment Act, 1880, 108 *et seq.*
 Licence Acts Consolidation Bill, 1879, 106 *et seq.*
 Licence Tax Act, 1861, 21, 80
 Licence Taxes:
 Act of 1861, 21
 Amendments to Act, 1867, 50
 Assessments, 47
 Bengal, 78, 95 *et seq.*
 Bombay Act 1878, 90
 Companies, 48
 Criticism of, 95 *et seq.*, 101
 Exemptions, 48
 Extensions, 1878-80, 103
 Inequalities, 50, 51, 55
 Madras Presidency, 1878, 90
 Modifications, 1868-69, 51
 Northern India, 1877, 80 *et seq.*, 83, 88
 Provincial Governments' Opinions, 1866, 45
 Punjab, N.W. Provinces and Oudh, 1878, 85 *et seq.*
 Riots against, 1878-79, 102
 Statistics, Assessment and Amounts realized, 312
 Tea Companies, 1880, 109
 Licensing Bill 1859, 15 *et seq.*, 19
 Life Assurance Companies, Special Treatment of, 231
 Life Insurance, Exemptions, 199
 Loans:
 Indian Loans, Income Tax on, 138
 Public Works, 52 *et seq.*, 58
 Local Bodies, Exemptions, 196, 197
 Local Rates Act, N.W. Provinces, 1871, 79, 80
 Lushington, E. H., 51 *note*
 Lutz, H. L., 186 *note*, 198 *note*
 Mackenzie, D. F., 284
 Mackneil & Co., 284
 Madras Presidency:
 Early Taxation in, 7 *et seq.*
 Licence Tax Act, 1878, 90
 Mahatab Chand Bahadur of Burdwan, Letter 1860, 264
 Mahrattas, taxes levied by, 11
 Maine, Sir Henry, 59, 60 *note*
 Malavya, Pandit Madan Mohan, 135 *note*
 Mansfield, Sir W. R., 52 *note*, 53, 54 *note*, 59, 60 *note*
 Manual Workers' Taxes, 8, 11
 Marriage Allowances, 214
 Marriage Tax Proposals, 87
 Massey, W. N., Decentralization Scheme, 44 *et seq.*, 48, 49, 59 *note*
 Mayo, Lord, 63 *note*, 80
 Meston, Lord, 168, 172
 Meyer, Sir William, 138, 152 *note*, 165, 167
 Mitter, Sir P. C., 266 *note*, 272 *note*
 Mokturfa Tax, 7, 8, 9, 14, 18
 Monahan, F. J., 161 *note*
 Montagu-Chelmsford Reforms, Income Tax, 297
 Muir, Sir W., 72
 Municipal Taxes, deduction, 212
 Mutiny, 1857, 2, 8, 12
 Napier, Lord, 71
 National Debt Statistics, 1859-60, 19
 Native Chiefs, Taxation Exemptions, 195
 Native States Agents, tax exemptions, 195
 Native States, double taxation, 289
 Northbrook, Lord, 71
 Norton, Eardley, 184
 Obsolescence Allowances, 227
 "One-Man" Companies, 258
 Opium Revenue, fall in, 63, 64

- Panchayats*, 35
- Pandhari Tax* (Central Provinces)
1860-78, 11, 91 *et seq.*
Abolition of, 127
Modifications, 1880, 110
- Partnerships, Income and Super-Tax*, 233
- Peacock, Sir Barnes*, 11, 16, 17, 31
- Peel, Sir Robert*, 2, 20
- Pigou, Professor A. C.*, 175 *note*, 201 *note*, 207 *note*, 210 *note*, 218 *note*
- Rehn, C. C.*, 186 *note*, 190, 191
- Provincial Governments:*
Decentralization of Provincial Finance, 45, 78 *et seq.*, 273
Income Tax Act 1918, 78 *et seq.*
Share of Tax with Central Government, 276 *et seq.*, 300
See Bengal, etc.
- Psychic Income*, 189
- Public Works:*
Appropriations, Income Tax Act, 1860, 31, 32
Bengal Cess Act, 82
Loans for, 52 *et seq.*, 58
Northern India Licence Act 1877, 80 *et seq.*
- Punjab, Licence Tax*, 102
- Railways:*
Goods Traffic Surcharge, 1917, 141
Guaranteed Interest, exemption, 206
- Rates:*
Deductions, 212
Local Rates Acts 1871, 79, 80
- Refunds and Stoppage at Source*, 242 *et seq.*
- Resident Free Residence, taxable value*, 187, 188
- Returns:*
Fraudulent and incorrect, 251
Ignorance of Assessee, 255
Inaccuracy of, 248, 251
Penalties for failure to furnish, 248
- Revenue, Percentage of Taxes to Total Revenue, Table*, 149,
- Robertson, C.*, 102 *note*
- Robinson, William*, 19
- Robson, Dr. W. A.*, 187
- Robertson Pyatt Shellac Company, Case of*, 203
- Royal Colonial Institute, Memorandum on Double Tax*, 283
- Salaries:*
Exemptions in regard to, 205
Levy, Income Tax Act 1869, 63
Salt Duty, 63, 87, 113, 134, 141
Sani Katta Salt Owners' Society, 193 *note*
- Sarma, B. N.*, 162 *note*
- Savings by Life Insurance, exemptions*, 199
- Securities, taxation of*, 136, 198
- Seligman, Professor*, 146, 198 *note*, 278 *note*, 280
- Sepoy Mutiny, 1857:*
Income Tax as result of, 2, 8
Military Expenditure, increase after, 12
- Shah and Bahadurji*, 197 *note*
- Shipping Companies' Taxation*, 138, 154
- Smith, Adam*, 280
- Smith, J. Bullen*, 75, 76
- Spaulding, H. B.*, 189 *note*, 196 *note*, 197 *note*, 200 *note*, 208 *note*
- Stamp, Sir Josiah*, 146 *note*, 176 *note*, 228, 280
- Stoppage at Source and Refunds*, 242 *et seq.*
- Strachey, Sir John*, 57, 63, 76 *note*, 85, 106 *note*, 108, 274
- Super Tax:*
Assessment, 234 *et seq.*
British and Indian administration, 305
Changes, 1917-22, Table, 148
Companies, Excess Profits, 1917-20, 141, 145, 235
Duration of, 144
Imposition, 1917, 139 *et seq.*
Increases, 1921-22, 147
Joint Hindu Families, 142, 146
Receipts from, 1922-27, Table, 317
Stoppage at Source, 243, 244
- Tahshildar*, 10
- Taxation:*
Percentages of various Taxes to Total Revenue, Table, 149
Inquiry Committee, 256, 257, 272, 278
See Income, Licences, Super Tax, etc.
- Tea Plantation Companies' Taxation*, 109, 155
- Temple, Sir Richard*, 53 *note*, 59 *note*, 62, 63 *note*, 68, 75 *note*
- Temani v. Smith Case*, 187
- Thathameda Levy in Upper Burma*, 121

- Thompson, R., 83 *note*
 Tobacco dealers, Licences, 21
 "Total Income," definition of, 210
 Trades and Professions, Licensing,
 see Licence Taxes
 Trevelyan, Sir Charles E. (1807-86),
 8, 18, 25, 28, 29, 39, 40
 Uniform Rates, 134, 135
 United States, Federal Income Tax,
 2
Veesabuddy Tax, 8, 9, 18
 Victoria, Queen, Proclamation,
 1858, 27
 Wacha, Sir Dinshaw, 172
 War, 1914-18 :
 Effects of, 132
 Excess Profits Duty, *see* that
 title
 Financial Contributions by India,
 140
 Super Tax Duration, 144
 War Loans, tax-free, 198
 Weavers' Taxes, 8, 9
 Westland, Sir James, 284
 Wilson, James, 8, 14, 19, 20, 21,
 22, 25, 28, 29, 37 *note*, 39, 62,
 134, 262, 263, 264, 274
 Wood, Sir Charles, 12 *note*, 13, 14
 Yule, George, 97, 98 *note*, 100

STUDIES IN ECONOMICS AND POLITICAL SCIENCE

*A Series of Monographs by Lecturers and Students connected with the
London School of Economics and Political Science.*

EDITED BY THE DIRECTOR OF THE LONDON SCHOOL
OF ECONOMICS AND POLITICAL SCIENCE.

*Volumes marked thus * are out of print.*

1.—The History of Local Rates in England, in relation to the Proper Distribution of the Burden of Taxation

The substance of Five Lectures given at the School in November and December, 1895. By EDWIN CANNAN, M.A., LL.D. 1896; second edition, reprinted 1927. xv. and 215 pp., Crown 8vo, Cloth. 6s. net.
P. S. King & Son.

2.—Select Documents Illustrating the History of Trade Unionism

1.—The Tailoring Trade

By F. W. GALTON. With a Preface by the Rt. Hon. SIDNEY WEBB, LL.B., M.P., and Bibliography. 1896. Re-issued 1923. 242 pp., Crown 8vo, Cloth. 5s. net. Reprint of various original documents, among others The Cases of the Master Tailors, and of the Journeymen Tailors of London, 1721.—Ditto, 1752, 1767, 1778 and 1800.—Strike of the Tailors of Edinburgh, 1823.—Birmingham, 1825.—Reports and Circulars, 1834.—Rules of the Society of Journeymen Tailors, 1866.
P. S. King & Son.

*3.—German Social Democracy

Six Lectures delivered at the School in February and March, 1896. By the Hon. BERTRAND RUSSELL, B.A., late Fellow of Trinity College, Cambridge. With an Appendix on Social Democracy and the Woman Question in Germany. By ALYS RUSSELL, B.A. 1896. 204 pp., Crown 8vo, Cloth. 5s. net.
P. S. King & Son.

4.—The Referendum in Switzerland

By M. SIMON DEPLOIGE, University of Louvain. With a Letter on the Referendum in Belgium by M. J. VAN DEN HEUVEL, Professor of International Law in the University of Louvain. Translated by C. P. TRÉVELYAN, M.A., Trinity College, Cambridge, and edited, with Notes, Introduction, Bibliography, and Appendices, by LILIAN TOMN (Mrs. Knowles), of Girton College, Cambridge; Research Student at the School. 1898. x. and 334 pp., Crown 8vo, Cloth. 7s. 6d. net.
P. S. King & Son.

*5.—The Economic Policy of Colbert

By A. J. SARGENT, M.A., Senior Hulme Exhibitioner, Brasenose College, Oxford; and Whateley Prizeman, 1897, Trinity College, Dublin. 1899. viii. and 138 pp., Crown 8vo, Cloth. 3s. 6d. net.
P. S. King & Son.

*6.—Local Variations in Wages

The Adam Smith Prize, Cambridge University, 1898. By F. W. LAWRENCE, M.A., Fellow of Trinity College, Cambridge. 1899. viii. and 90 pp., with Index and 18 Maps and Diagrams. Quarto, 11 in. by 8½ in., Cloth. 8s. 6d. net.
Longmans, Green & Co.

***7.—The Receipt Roll of the Exchequer for Michaelmas Term of the Thirty-first year of Henry II (1185)**

A unique fragment transcribed and edited by the Class in Palaeography and Diplomatic, under the supervision of the Lecturer, HUBERT HALL, F.S.A., of H.M. Public Record Office. With 31 Facsimile Plates in Collotype and Parallel Readings from the contemporary Pipe Roll. 1899. vii. and 37 pp., Folio, 15½ in. by 11¼ in., in Green Cloth. Apply to the Director of the London School of Economics.

8.—Elements of Statistics

By ARTHUR L. BOWLEY, Sc.D., F.S.S., Cobden and Adam Smith Prizeman, Cambridge; Guy Silver Medallist of the Royal Statistical Society; Newmarch Lecturer, 1897-8; Professor of Statistics in the University of London. Fifth Edition, 1926. xi. and 463 pp., Demy 8vo, Cloth. 18s. net.

P. S. King & Son.

***9.—The Place of Compensation in Temperance Reform**

By C. P. SANGER, M.A., late Fellow of Trinity College, Cambridge; Barrister-at-Law. 1901. viii. and 136 pp., Crown 8vo, Cloth. 2s. 6d. net.

P. S. King & Son.

10.—A History of Factory Legislation

By B. L. HUTCHINS and A. HARRISON (Mrs. Spencer), B.A., D.Sc. (Econ.), London. With a Preface by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. Third Edition, 1926. xvi. and 298 pp., Demy 8vo, Cloth. 9s. net.

P. S. King & Son.

11.—The Pipe Roll of the Exchequer of the See of Winchester for the Fourth Year of the Episcopate of Peter Des Roches (1207)

Transcribed and edited from the original Roll in the possession of the Ecclesiastical Commissioners by the Class in Palaeography and Diplomatic, under the supervision of the Lecturer, HUBERT HALL, F.S.A., of H.M. Public Record Office. With a Frontispiece giving a Facsimile of the Roll. 1903. xlvi. and 100 pp., Folio, 13½ in. by 8½ in., Green Cloth. 15s. net.

P. S. King & Son.

***12.—Self-Government in Canada and How it was Achieved : The Story of Lord Durham's Report**

By F. BRADSHAW, B.A., D.Sc. (Econ.), London; Senior Hulme Exhibitioner, Brasenose College, Oxford. 1903. 414 pp., Demy 8vo, Cloth. 3s. 6d. net.

P. S. King & Son.

***13.—History of the Commercial and Financial Relations between England and Ireland from the Period of the Restoration**

By ALICE EFFIE MURRAY (Mrs. Radice), D.Sc. (Econ.), former Student at Girton College, Cambridge; Research Student of the London School of Economics and Political Science. 1903. 486 pp., Demy 8vo, Cloth. 10s. 6d. net.

P. S. King & Son.

***14.—The English Peasantry and the Enclosure of Common Fields**

By GILBERT SLATER, M.A., St. John's College, Cambridge; D.Sc. (Econ.), London. 1907. 337 pp., Demy 8vo, Cloth. 10s. 6d. net.

Constable & Co.

15.—A History of the English Agricultural Labourer

By Dr. W. HASBACH, Professor of Economics in the University of Kiel. Translated from the Second Edition, 1908, by RUTH KENYON. Introduction by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. Second Impression, 1920. xvi. and 470 pp., Demy 8vo, Cloth. 12s. 6d. net.

P. S. King & Son.

- *16.—A Colonial Autocracy : New South Wales under Governor Macquarie, 1810-1821**
By MARION PHILLIPS, B.A., Melbourne, D.Sc. (Econ.), London. 1909. xxiii. and 336 pp., Demy 8vo, Cloth. 10s. 6d. net. *P. S. King & Son.*
- *17.—India and the Tariff Problem**
By H. B. LEES SMITH, M.A., M.P. 1909. 120 pp., Crown 8vo, Cloth. 3s. 6d. net. *Constable & Co.*
- *18.—Practical Notes on the Management of Elections**
Three Lectures delivered at the School in November, 1909, by ELLIS T. POWELL, LL.B., D.Sc. (Econ.), Fellow of the Royal Historical and Royal Economic Societies; of the Inner Temple; Barrister-at-Law. 1909. 52 pp., 8vo, Paper. 1s. 6d. net. *P. S. King & Son.*
- *19.—The Political Development of Japan**
By G. E. UYEHARA, B.A., Washington, D.Sc. (Econ.), London. 1910. xxiv. and 296 pp., Demy 8vo, Cloth. 8s. 6d. net. *Constable & Co.*
- *20.—National and Local Finance**
By J. WATSON GRICE, D.Sc. (Econ.), London. Preface by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. 1910. 428 pp., Demy 8vo, Cloth. 12s. net. *P. S. King & Son.*
- *21.—An Example of Communal Currency : Facts about the Guernsey Market-House**
By J. THEODORE HARRIS, B.A. With an Introduction by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. 1911. xiv. and 62 pp., Crown 8vo, Paper. 1s. net. *P. S. King & Son.*
- 22.—Municipal Origins : History of Private Bill Legislation**
By F. H. SPENCER, LL.B., D.Sc. (Econ.), London. With a Preface by Sir EDWARD CLARKE, K.C. 1911. xi. and 333 pp., Demy 8vo, Cloth. 10s. 6d. net. *Constable & Co.*
- 23.—Seasonal Trades**
By various authors. With an Introduction by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. Edited by the Rt. Hon. SIDNEY WEBB, LL.B., M.P., and ARNOLD FREEMAN, M.A. 1912. xi. and 410 pp., Demy 8vo, Cloth. 7s. 6d. net. *Constable & Co.*
- 24.—Grants in Aid : A Criticism and a Proposal**
By the Rt. Hon. SIDNEY WEBB, LL.B., M.P., Professor of Public Administration in the University of London. New (Second) Edition, 1920; viii. and 145 pp., Demy 8vo, Cloth. 7s. 6d. net. *Longmans, Green & Co.*
- 25.—The Panama Canal : A Study in International Law**
By H. ARIAS, B.A., LL.D. 1911. xiv. and 188 pp., 2 Maps, Bibliography, Demy 8vo, Cloth. 10s. 6d. net. *P. S. King & Son.*
- 26.—Combination among Railway Companies**
By W. A. ROBERTSON, B.A. 1912. 105 pp., Demy 8vo, Cloth. 1s. 6d. net. Paper, 1s. net. *Constable & Co.*
- *27.—War and the Private Citizen : Studies in International Law**
By A. PEARCE HIGGINS, M.A., LL.D. With Introductory Note by the Rt. Hon. ARTHUR COHEN, K.C. 1912. xvi. and 200 pp., Demy 8vo, Cloth. 5s. net. *P. S. King & Son.*
- *28.—Life in an English Village : an Economic and Historical Survey of the Parish of Corsley, in Wiltshire**
By M. F. DAVIES. 1909. xiii. and 319 pp. Illustrations, Bibliography, Demy 8vo, Cloth. 10s. 6d. net. *T. Fisher Unwin.*

- *29.—English Apprenticeship and Child Labour : a History.**
By O. JOCELYN DUNLOP, D.Sc. (Econ.), London. With a Supplementary Section on the Modern Problem of Juvenile Labour, by the Author and R. D. DENMAN, M.P. 1912. 390 pp., Bibliography, Demy 8vo, Cloth. 10s. 6d. net. *T. Fisher Unwin.*
- *30.—Origin of Property and the Formation of the Village Community**
By J. ST. LEWINSKI, D.Ec.Sc., Brussels. 1913. xi. and 71 pp., Demy 8vo, Cloth. 3s. 6d. net. *Constable & Co.*
- *31.—The Tendency towards Industrial Combination (in some Spheres of British Industry)**
By G. R. CARTER, M.A. 1913. xxiii. and 391 pp., Demy 8vo, Cloth. 6s. net. *Constable & Co.*
- *32.—Tariffs at Work : an Outline of Practical Tariff Administration**
By JOHN HEDLEY HIGGINSON, B.Sc. (Econ.); Mitchell Student of the University of London; Cobden Prizeman and Silver Medallist. 1913. 150 pp., Crown 8vo, Cloth. 3s. net. *P. S. King & Son.*
- *33.—English Taxation, 1640-1799 : an Essay on Policy and Opinion**
By WILLIAM KENNEDY, M.A., D.Sc. (Econ.), London, Shaw Research Student at the London School of Economics and Political Science. 1913. 200 pp., Demy 8vo. 7s. 6d. net. *G. Bell & Sons.*
- 34.—Emigration from the United Kingdom to North America, 1763-1912**
By STANLEY C. JOHNSON, M.A., Cambridge, D.Sc. (Econ.), London. 1913. xvi. and 387 pp., Demy 8vo, Cloth. 6s. net. *G. Routledge & Sons.*
- 35.—The Financing of the Hundred Years' War, 1337-1360**
By SCHUYLER B. TERRY. 1914. xvi. and 199 pp., Demy 8vo, Cloth. 6s. net. *Constable & Co.*
- 36.—Kinship and Social Organization**
By W. H. R. RIVERS, M.D., F.R.S., Fellow of St. John's College, Cambridge. 1914. 96 pp., Demy 8vo, Cloth. 2s. 6d. net. *Constable & Co.*
- 37.—The Nature and First Principle of Taxation**
By ROBERT JONES, D.Sc. (Econ.), London; with a Preface by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. 1914. xvii. and 299 pp., Demy 8vo, Cloth. 8s. 6d. net. *P. S. King & Son.*
- *38.—The Export of Capital**
By C. K. HOBSON, M.A., D.Sc. (Econ.), F.S.S., Shaw Research Student of the London School of Economics and Political Science. 1914. xxv. and 264 pp., Demy 8vo, Cloth. 7s. 6d. net. *Constable & Co.*
- 39.—Industrial Training**
By NORMAN BURRELL DEARLE, M.A., D.Sc. (Econ.), London, Fellow of All Souls' College, Oxford; Shaw Research Student of the London School of Economics and Political Science, 1914. 610 pp., Demy 8vo, Cloth. 10s. 6d. net. *P. S. King & Son.*
- *40.—Theory of Rates and Fares**
From the French of Charles Colson's "Transports et tarifs" (third edition, 1907), by L. R. CHRISTIE, G. LEEDHAM, and C. TRAVIS. Edited and arranged by CHARLES TRAVIS, with an Introduction by Sir W. M. ACWORTH, M.A. 1914. viii. and 195 pp., Demy 8vo, Cloth. 3s. 6d. net. *G. Bell & Sons.*

41.—Advertising : a Study of a Modern Business Power

By G. W. GOODALL, B.Sc. (Econ.), London ; with an Introduction by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. 1914. xviii. and 91 pp., Demy 8vo, Cloth. 2s. 6d. net. Paper, 1s. 6d. net. *Constable & Co.*

42.—English Railways : their Development and their Relation to the State

By EDWARD CARNEGIE CLEVELAND-STEVENS, M.A., Christ Church, Oxford, D.Sc. (Econ.), Shaw Research Student of the London School of Economics and Political Science. 1915. xvi. and 325 pp., Demy 8vo, Cloth. 6s. net. *G. Routledge & Sons.*

43.—The Lands of the Scottish Kings in England

By MARGARET F. MOORE, M.A., with an Introduction by P. HUME BROWN, M.A., LL.D., D.D., Professor of Ancient Scottish History and Palaeography, University of Edinburgh. 1915. xii. and 141 pp., Demy 8vo, Cloth. 5s. net. *George Allen & Unwin.*

44.—The Colonization of Australia, 1829-1842 : the Wakefield Experiment in Empire Building

By RICHARD C. MILLS, LL.M., Melbourne, D.Sc. (Econ.), with an Introduction by GRAHAM WALLAS, M.A., Professor of Political Science in the University of London. 1915. xx. and 363 pp., Demy 8vo, Cloth. 10s. 6d. net. *Sidgwick & Jackson.*

45.—The Philosophy of Nietzsche

By A. WOLF, M.A., D.Lit., Fellow of University College, London ; Reader in Logic and Ethics in the University of London. 1915. 114 pp., Demy 8vo, Cloth. 3s. 6d. net. *Constable & Co.*

46.—English Public Health Administration

By B. G. BANNINGTON ; with a Preface by GRAHAM WALLAS, M.A., Professor of Political Science in the University of London. 1915. 2nd edition, 1929. xvi. and 325 pp., Demy 8vo, Cloth. 15s. net. *P. S. King & Son.*

47.—British Incomes and Property : the Application of Official Statistics to Economic Problems

By SIR JOSIAH STAMP, K.B.E., D.Sc., Guy Medallist of the Royal Statistical Society, late of the Inland Revenue Department. With Illustrative Charts. Second Edition, with supplementary tables. 1920. xvi. and 538 pp., Demy 8vo, Cloth. 15s. net. *P. S. King & Son.*

***48.—Village Government in British India**

By JOHN MATTHAL, D.Sc. (Econ.), London ; with a Preface by the Rt. Hon. SIDNEY WEBB, LL.B., M.P., Professor of Public Administration in the University of London. 1915. xix. and 211 pp., Demy 8vo, Cloth. 4s. 6d. net. *T. Fisher Unwin.*

49.—Welfare Work : Employers' Experiments for Improving Working Conditions in Factories

By E. D. PROUD (Mrs. Gordon Pavy), B.A., Adelaide ; D.Sc. (Econ.), London ; with a Foreword by the Rt. Hon. D. LLOYD GEORGE, M.P. 1916. Third edition, 1918 ; xx. and 368 pp., Demy 8vo, Cloth. 8s. 6d. net. *George Bell & Sons.*

50.—The Development of Rates of Postage

By A. D. SMITH, D.Sc. (Econ.), London, F.S.S., of the Secretary's Office, General Post Office ; with an Introduction by the Rt. Hon. Sir HERBERT SAMUEL, Postmaster-General, 1910-14 and 1919-16. 1917. xii. and 431 pp., Demy 8vo, Cloth. 16s. net. *George Allen & Unwin.*

51.—Metaphysical Theory of the State

By L. T. HOBHOUSE, M.A., Martin White Professor of Sociology in the University of London. 1918. 156 pp., Demy 8vo, Cloth. 7s. 6d. net.
George Allen & Unwin.

52.—Outlines of Social Philosophy

By J. S. MACKENZIE, M.A., Professor of Logic and Philosophy in the University College of South Wales. 1918. 280 pp., Demy 8vo, Cloth. 10s. 6d. net.
George Allen & Unwin.

53.—Economic Phenomena Before and After War

By SLAVKO ŠČEROV, Ph.D., M.Sc. (Econ.), London, F.S.S. 1919. viii. and 226 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. Routledge & Sons.*

***54.—Gold, Prices, and the Witwatersrand**

By R. A. LEHFELDT, D.Sc., Professor of Economics at the South African School of Mines and Technology, Johannesburg (University of South Africa); Correspondent for South Africa of the Royal Economic Society. 1919. 130 pp., Crown 8vo, Cloth. 5s. net. *P. S. King & Son.*

55.—Exercises in Logic

By A. WOLF, M.A., D.Lit., Fellow of University College, London; Reader in Logic and Ethics in the University of London. 1919. 78 pp., Foolscap 8vo, Limp Cloth. 3s. net. *George Allen & Unwin.*

56.—The Working Life of Women in the Seventeenth Century

By ALICE CLARK, Shaw Research Student of the London School of Economics and Political Science. 1919. (7) 355 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. Routledge & Sons.*

57.—Animal Foodstuffs: with special reference to the British Empire and the Food Supply of the United Kingdom

By E. W. SHANAHAN, M.A., New Zealand; D.Sc. (Econ.), London. 1920. viii. and 331 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. Routledge & Sons.*

58.—Commercial Advertising

A course of Lectures given at the School. By THOMAS RUSSELL, President of the Incorporated Society of Advertisement Consultants; sometime Advertisement Manager of "The Times." 1919 (reprinted 1920). x. and 306 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. P. Putnam's Sons.*

59.—The Inequality of Incomes in Modern Communities

By HUGH DALTON, M.A., King's College, Cambridge; D.Sc. (Econ.), London; Barrister-at-Law of the Middle Temple; Cassel Reader in Commerce in the University of London. 1920. xii. and 360 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. Routledge & Sons.*

60.—History of Social Development

From the German of F. Müller-Lyer's "Phasen der Kultur," 1908, by E. C. LAKE and H. A. LAKE; B.Sc. (Econ.), London, F.R.A.I. With an Introduction by Professors L. T. HOBHOUSE and E. J. URWICK. 1920. 362 pp., Demy 8vo, Cloth. 18s. net. *George Allen & Unwin.*

61.—The Industrial and Commercial Revolutions in Great Britain during the Nineteenth Century

By LILIAN C. A. KNOWLES, Litt.D., Dublin; Hist. Tripos and Law Tripos, Girton College, Cambridge; Reader in Economic History in the University of London. 1921. xii. and 412 pp., Crown 8vo, Cloth. 6s. 6d. net. *G. Routledge & Sons.*

62.—Tariffs: a Study in Method

By T. E. G. GREGORY, B.Sc. (Econ.), London; Sir Ernest Cassel Reader in Commerce in the University of London. 1921. xv. and 518 pp., Demy 8vo, Cloth. 25s. net. *Charles Griffin & Co.*

- 63.—The Theory of Marginal Value**
 Nine Lectures delivered at the School in Michaelmas Term, 1920. By L. V. BIRCK, M.A., D.Ec.Sc., Professor of Economics and Finance in the University of Copenhagen. 1922. viii. and 351 pp., Demy 8vo, Cloth. 14s. net.
G. Routledge & Sons.
- 64.—The Principle of Official Independence**
 By ROBERT MCGREGOR DAWSON, M.A., D.Sc. (Econ.). With an Introduction by GRAHAM WALLAS, M.A., Professor of Political Science in the University of London. 1922. xvi. and 272 pp., Demy 8vo, Cloth. 10s. 6d. net.
P. S. King & Son.
- 65.—Argonauts of the Western Pacific**
 An Account of Native Enterprise and Adventure in the Archipelagos of Melanesian New Guinea. By BRONISLAW MALINOWSKI, D.Sc. (London), Ph.D. (Cracow); Preface by SIR JAMES GEORGE FRAZER, F.B.A., F.R.S., 1922. xxxii. and 527 pp., Demy 8vo, Cloth. 21s. net.
G. Routledge & Sons.
- 66.—The First Principles of Public Finance**
 By HUGH DALTON, M.A., King's College, Cambridge; D.Sc. (Econ.); Barrister-at-Law of the Middle Temple; Cassel Reader in Commerce in the University of London. 1922. xii. and 208 pp., Crown 8vo, Cloth. 5s. net.
G. Routledge & Sons.
- 67.—Commercial Relations between India and England**
 By BAL KRISHNA, Ph.D. (Econ.), London, M.A., F.S.S.; Principal, Rajaram College, Kolhapur, Bombay. 1924. 392 pp., Demy 8vo, Cloth. 14s. net.
G. Routledge & Sons.
- 68.—Wages in the Coal Industry**
 By J. W. F. ROWE, B.A. (Cantab.). 1923. viii., 174 pp., Demy 8vo, Cloth. 10s. 6d. net.
P. S. King & Son.
- 69.—The Co-operative Movement in Japan**
 By KIYOSHI OGATA, Ph.D., Professor of Special Department of Commerce in the University of Commerce, Tokyo. Preface by the Rt. Hon. SIDNEY WEBB, LL.B., M.P. 1923. xv., 362 pp., Demy 8vo, Cloth. 12s. 6d. net.
P. S. King & Son.
- 70.—The British Trade Boards System**
 By DOROTHY SELLS, M.A., Ph.D. 1923. vii., 293 pp., Demy 8vo, Cloth. 12s. 6d. net.
P. S. King & Son.
- 71.—Second Chambers in Theory and Practice**
 By H. B. LEES-SMITH, M.A. Lecturer in Public Administration at the London School of Economics. 1923. 256 pp., Demy 8vo, Cloth. 7s. 6d. net.
George Allen & Unwin.
- 72.—Chinese Coolie Emigration to Countries within the British Empire**
 By PERSIA CRAWFORD CAMPBELL, M.A. (Sydney); M.Sc. (Econ.), London; British Fellow of Bryn Mawr College, U.S.A., 1922-23. Preface by Hon. W. PEMBER REEVES, Ph.D. 1923. xxiii., 240 pp., Demy 8vo, Cloth. 10s. 6d. net.
P. S. King & Son.
- 73.—The Rôle of the State in the Provision of Railways**
 By H. M. JAGTIANI, M.Sc., Barrister-at-Law. With an Introduction by Sir WILLIAM ACWORTH, K.C.S.I. 1924. xii., 146 pp., Demy 8vo, Cloth. 8s. 6d. net.
P. S. King & Son.
- 74.—Dock Labour and Decasualisation**
 By E. C. P. LASCELLES and S. S. BULLOCK. 1924. xii., 200 pp., Demy 8vo, Cloth. 10s. 6d. net.
P. S. King & Son.

75.—Labour and Housing in Bombay

By A. R. BURNETT-HURST, M.Sc. (Econ.), London; Professor, and Dean of the Faculties of Commerce and Economics, University of Allahabad. With a Foreword by SIR STANLEY REED, Kt., K.B.E., LL.D. 1925. xiv. and 152 pp., with many illustrations and a map of Bombay City. Demy 8vo, Cloth. 10s. 6d. net.
P. S. King & Son.

76.—The Economic Development of the British Overseas Empire

By L. C. A. KNOWLES, M.A., Litt.D., Trinity Coll., Dublin. 1924. xvi. and 555 pp., Demy 8vo. Cloth. 10s. 6d. net. *G. Routledge & Sons.*

77.—Unemployment Relief in Great Britain: A Study in State Socialism

By FELIX MORLEY. 1924. xvii. and 204 pp., Large Crown 8vo, Cloth, 6s. net. *G. Routledge & Sons.*

78.—Economic Conditions in India

By P. PADMANABHA PHILLAI, B.A., B.L., Ph.D. (Econ.), F.R.Hist.S., F.R.Econ.S., Member of the Economic and Financial Section, League of Nations Secretariat, Geneva; with an Introductory Note by GILBERT SLATER, M.A., D.Sc. (Econ.). 1925. xxviii. and 330 pp., Demy 8vo, Cloth. 12s. 6d. net. *G. Routledge & Sons.*

79.—The Law Relating to Public Service Undertakings

By F. N. KEEN, LL.B., Barrister-at-Law, of the Middle Temple and the Parliamentary Bar. 1925. xii. and 320 pp., Demy 8vo, Cloth. 15s. net. *P. S. King & Son.*

80.—Social Aspects of the Business Cycle

By DOROTHY SWAINE THOMAS, A.B., Columbia; Ph.D. (Econ.), London; Hutchinson Research Medallist of the London School of Economics. 1925. xvi., 217 pp., Demy 8vo, Cloth. 10s. 6d. net.

G. Routledge & Sons.

81.—Capitalist Enterprise and Social Progress

By MAURICE HERBERT DOBB, B.A., Cambridge; Research Student of the London School of Economics. 1925. x., 410 pp., Demy 8vo, Cloth. 12s. 6d. net. *G. Routledge & Sons.*

82.—Has Poverty Diminished?

By ARTHUR L. BOWLEY, Sc.D., Professor of Statistics in the University of London, and MARGARET H. HOGG, M.A. 1925. viii., 236 pp., Demy 8vo, Cloth. 10s. 6d. net. *P. S. King & Son.*

83.—Some Problems of Wages and their Regulation in Great Britain since 1918

By ALLAN G. B. FISHER, Ph.D. 1926. xviii., 281 pp., Demy 8vo, Cloth. 12s. 6d. net. *P. S. King & Son.*

84.—Factory Legislation and its Administration

By HENRY A. MESS, B.A. 1926. xii., 228 pp., Demy 8vo, Cloth. 12s. 6d. net. *P. S. King & Son.*

85.—Economic Development of Russia

By MARGARET S. MILLER, M.A., B.Com., Ph.D., Carnegie Research Scholar, London School of Economics; Lecturer in the Dept. of Commerce, University of Liverpool. 1926. xviii., 311 pp., Demy 8vo, Cloth. 12s. 6d. net. *P. S. King & Son.*

86.—Wages and the State

By E. M. BURNS, B.Sc., Assistant Lecturer at the London School of Economics. 1926. x., 443 pp., Demy 8vo, Cloth. 16s. net.

P. S. King & Son.

87.—The Origin and Early History of Insurance, including the Contract of Bottomry

By C. F. TRENERRY, B.A., D.Sc. 1926. xiv., 330 pp., Demy 8vo, Cloth. 15s. net. *P. S. King & Son.*

- 88.—**Social Progress and Educational Waste**
By KENNETH LINDSAY, B.A. (Hist.) Oxon. 1926. viii., 215 pp., Demy 8vo, Cloth. 7s. 6d. net. *G. Routledge & Sons.*
- 89.—**Economic Revolution in British West Africa**
By ALLAN MCPHEE, M.A., B.Com. Edinburgh, Ph.D.(Econ.), London. 1926. xii., 322 pp., Demy 8vo, Cloth. 12s. 6d. net. *G. Routledge & Sons.*
- 90.—**Indian Railways : Rates and Regulations**
By N. B. MEHTA, Ph.D. (Econ.), London. 1927. 188 pp., Demy 8vo, Cloth. 10s. 6d. net. *P. S. King & Son.*
- 91.—**Income Tax in Great Britain and the U.S.A.**
By HARRISON B. SPAULDING, Ph.D. 1927. 320 pp., Demy 8vo, Cloth. 12s. net. *P. S. King & Son.*
- 92.—**London Essays in Economics**
Edited by T. E. GREGORY, D.Sc. (Econ.), and HUGH DALTON, M.A., D.Sc. (Econ.). 1927; 376 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. Routledge & Sons.*
- 93.—**Foreign Diplomacy in China**
By PHILIP JOSEPH, Ph.D. 1928. 458 pp., Demy 8vo, Cloth. 16s. net. *Allen & Unwin.*
- 94.—**Wages in Theory and Practice**
By J. W. F. ROWE, M.A. 1928. x., 277 pp., Demy 8vo, Cloth. 12s. 6d. net. *G. Routledge & Sons.*
- 95.—**History of French Colonial Policy, 1870-1925.**
By STEPHEN H. ROBERTS, M.A., Professor of History in the University of Sydney. 1929. 2 vols. xvi., 741 pp., Royal 8vo, Cloth. 42s. net. *P. S. King & Son.*
- 96.—**Clothing Workers of Great Britain**
By S. P. DOBBS, B.A. 1928. xiv, 216 pp., Demy 8vo, Cloth. 10s. 6d. net. *G. Routledge & Sons.*
- 97.—**Allegiance in Church and State : The Problem of the Non-Jurors in the English Revolution**
By L. M. HAWKINS. 1928. viii., 200 pp., Crown 8vo, Cloth. 6s. net. *G. Routledge & Sons.*
- 98.—**Economics of Inheritance**
By JOSIAH WEDGWOOD. [In the Press.] *G. Routledge & Sons.*
- 99.—**Economic Control : Australian Experiments in "Rationalisation" and "Safeguarding"**
By NEIL SKENE SMITH, B.Com.(Lond.). With an Introduction by HUGH DALTON, D.Sc., M.P. 1929. xvi., 306 pp., Demy 8vo, Cloth. 15s. net. With 6 Illustrations and a Map. *P. S. King & Son.*
- 100.—**The Chronicle of Melrose**
By W. C. DICKINSON.
- 101.—**Nationality : Its Nature and Problems**
By BERNARD JOSEPH, B.A., D.C.L. (McGill), Ph.D. (Lond.). 1929. xii., 380 pp., Demy 8vo, Cloth. 10s. 6d. net. *George Allen & Unwin.*
- 102.—**The Evolution of the Indian Income Tax**
By J. P. NIVOGI. 1929. viii., 326 pp., Demy 8vo, Cloth. 12s. 6d. net. *P. S. King & Son.*

MONOGRAPHS ON SOCIOLOGY

- 3.—**The Material Culture and Social Institutions of the Simpler Peoples**
By L. T. HOBHOUSE, M.A., Martin White Professor of Sociology in the University of London, G. C. WHEELER, B.A., and M. GINSBERG, B.A. 1915. 300 pp., Demy 8vo, Paper. 2s. 6d. net. *Chapman & Hall.*

4.—Village and Town Life in China

By TAO LI KUNG, B.Sc. (Econ.), London, and LEONG YEW KOH, LL.B., B.Sc. (Econ.), London. Edited by L. T. HOBHOUSE, M.A. 1915. 153 pp., Demy 8vo, Cloth. 5s. net. *George Allen & Unwin.*

SERIES OF BIBLIOGRAPHIES BY STUDENTS OF THE SCHOOL

*1.—A Bibliography of Unemployment and the Unemployed
By F. ISABEL TAYLOR, B.Sc. (Econ.), London. Preface by SIDNEY WEBB, LL.B. xix. and 71 pp., Demy 8vo, Cloth. 2s. net. Paper, 1s. 6d. net. *P. S. King & Son.*

2.—Two Select Bibliographies of Mediæval Historical Study
By MARGARET F. MOORE, M.A. With Preface and Appendix by HUBERT HALL, F.S.A. 1912. 185 pp., Demy 8vo, Cloth. 5s. net. *Constable & Co.*

*3.—Bibliography of Road-making and Roads in the United Kingdom
By DOROTHY BALLEW, B.Sc. (Econ.). An Enlarged and Revised Edition of a similar work compiled by Mr. and Mrs. SIDNEY WEBB in 1906. 1914. xviii. and 281 pp., Demy 8vo, Cloth. 15s. net. *P. S. King & Son.*

4.—A Select Bibliography for the Study, Sources, and Literature of English Mediæval Economic History
Edited by HUBERT HALL, F.S.A. 1914. xiii. and 350 pp., Demy 8vo. Cloth. 5s. net. *P. S. King & Son.*

5.—A Guide to Parliamentary and Official Papers
By H. B. LEES-SMITH, M.A., Queen's College, Oxford; M.P.; Lecturer in Public Administration at the London School of Economics. 1924. 23 pp., 4to, paper wrapper. 2s. net. *Oxford University Press.*

SERIES OF GEOGRAPHICAL STUDIES

1.—The Reigate Sheet of the One-inch Ordnance Survey: a Study in the Geography of the Surrey Hills
By ELLEN SMITH. Introduction by H. J. MACKINDER, M.A., M.P. 1910. xix. and 110 pp., 6 Maps, 23 Illustrations, Crown 8vo, Cloth. 5s. net. *A. & C. Black.*

2.—The Highlands of South-West Surrey: a Geographical Study in Sand and Clay
By E. C. MATTHEWS. 1911. viii. and 124 pp., 7 Maps, 8 Illustrations. 8vo, Cloth. 5s. net. *A. & C. Black.*

3.—London on the Thames: a Geographical Study
By (Mrs.) HILDA ORMSBY, B.Sc. (Econ.), London. 1924. xiv., 190 pp., Maps, Illus., Demy 8vo, Cloth. 8s. 6d. net. *Sifton, Praed & Co.*

STUDIES IN COMMERCE

1.—The True Basis of Efficiency
By LAWRENCE R. DICKSEE, M.Com., F.C.A.; Sir Ernest Cassel Professor of Accountancy and Business Methods in the University of London. 1922. xi., 90 pp., Demy 8vo, Cloth. 5s. net. *Gee & Co.*

2.—The Ship and Her Work
By Sir WESTCOTT STILE ABELL, K.B.E., M.Eng., M.I.N.A., M.I.C.E.; Chief Ship Surveyor, Lloyd's Register of Shipping. 1923. ii., 114 pp., 3 Diags., etc., 4 Tabs., Demy 8vo, Cloth. 7s. 6d. net. *Gee & Co.*

3.—A Tabular Guide to the Foreign Trade Statistics of Twenty-one Principal Countries

By FREDERICK BROWN, B.Sc. (Econ.), London; Assistant in the Statistical Department, London School of Economics. [In the Press.]
London & Cambridge Economic Service.

SERIES OF CONTOUR MAPS OF CRITICAL AREAS

1.—The Hudson Mohawk Gap

Prepared by the Diagram Company from a Map by B. B. DICKINSON, 1913. 1 Sheet, 18 in. by 22½ in. Scale, 20 miles to 1 in. 6d. net. Post free, folded 7d., rolled 9d.
Sifton, Praed & Co.

EDWARD FRY LIBRARY OF INTERNATIONAL LAW

Catalogue of the books, pamphlets and other documents in the Library together with other works bearing on the subject of International Law contained in the Library of the London School of Economics. Compiled and edited by B. M. Headicar, Librarian of the London School of Economics and Secretary to the Trustees of the Edward Fry Library, 1923; viii., 174 pp., Demy 8vo, Cloth. 5s. net (with new supplement to 31st May, 1925).
London School of Economics.

BOOKS TO READ

The British Crown and the Indian States : An Outline Sketch drawn up on behalf of the Standing Committee of The Chamber of Princes by The Directorate of The Chamber's Special Organisation.

Demy 8vo. 272 pp. Map. Cloth. 10s. 6d.

- I.—A Consideration of the Evolution of Political Relationship between the Crown and the States.
- II.—An Examination of some Aspects of the Fiscal Questions at issue between the States and the Government of India.

Outlines of Indian Constitutional History.

By W. A. J. ARCHBOLD, M.A., LL.B., late Scholar of Peterhouse, and Whewell University Scholar in the University of Cambridge, formerly Principal of the Aligarh, Dacca and Muir Central Colleges, and Fellow of Calcutta, Allahabad and Benares Hindu Universities. Demy 8vo. 360 pp. 18s.

Statesman, Calcutta.—“It is written with a sense of proportion, the information is plentiful, documents are abundantly drawn on, and the student of Indian history, for whom primarily it has been written, will find it a wise guide for this branch of his studies. . . . As a reference book it will be found useful by all.”

Democracies of the East : A Study in Comparative Politics.

By RADHAKAMAL MUKERJEE, M.A., Ph.D., Professor of Economics and Sociology, Lucknow University. Demy 8vo. 372 pp. 15s.

In the East democratic government is a fine art, and its forms in India, China, Japan, etc., as expounded by Professor Mukerjee, afford a wealth of political material now brought together for the first time. The author also discusses, candidly but constructively, problems of Imperial Government in India.

The Times.—“This study in comparative politics contains a learned but simple and always lively examination of the roots of organic communal life in the East, with special reference to India and China. . . . Many who question the practicability of Professor Mukerjee's conclusions will be glad to have his valuable history of local institutions.”

The Evolution of Provincial Finance in British India.

A Study in the Provincial Decentralization of Imperial Finance. By B. R. AMBEDKAR, D.Sc. (Econ.), sometime Professor of Political Economy at the Sydenham College of Commerce and Economics, Bombay. With a Foreword by EDWIN R. A. SELIGMAN, Professor of Economics, Columbia University, New York. Demy 8vo. 290 pp. 15s.

Extract from Foreword.—“The value of Mr. Ambedkar's contribution to this discussion lies in the objective recitation of the facts and the impartial analysis of the interesting development that has taken place in his native country. The lessons are applicable to other countries as well; nowhere, to my knowledge, has such a detailed study of the underlying principles been made.”

P. S. KING & SON, LTD.,
14 Great Smith Street, London, S.W.1.

BOOKS TO READ

Wages and the State : A Comparative Study of the Problems of State Wage Regulation.

By E. M. BURNS, B.Sc. Demy 8vo. 450 pp. 16s.

The Times.—"An unnoticed revolution has taken place in the present century in the attitude of Governments to wages. Mrs. Burns has compiled a chronicle of this revolution, and made a searching examination of the problems of principle that it raises. The time was ripe for such a survey, and it has been well done. . . . The chief value, perhaps, of Mrs. Burns's analysis lies in the success with which she reveals the practical difficulties that arise inevitably out of any attempt to apply hard and fast rules to the question of wages."

The Economics of Wages and Labour.

By NORA MILNES, B.Sc. Demy 8vo. 200 pp. 8s. 6d.

This book examines certain economic principles which determine industrial prosperity. An understanding of the questions raised is essential to all who desire to improve the relations between Capital and Labour.

Economic Journal.—"The whole book is clearly written, alike on the theoretical and practical sides. The treatment is suggestive and does much to stimulate discussion, whilst Miss Milnes displays an admirable capacity to see, and to make clear to the reader, the reasons for points of view and actions with which she herself is not in agreement."

Some Problems of Wages and their Regulation in Great Britain since 1918.

By ALLAN G. B. FISHER, Ph.D., of the University of Otago, New Zealand. Demy 8vo. 300 pp. 12s. 6d.

This study aims at a historical presentation of some of the more important wage problems that have arisen since the War, with special reference to their interactions with the opinions of the several parties to wage negotiations, and to the principles which have been applied in each case.

A History of French Colonial Policy (1870-1925).

By STEPHEN H. ROBERTS, M.A., Professor of History, University of Sydney. 2 Vols. Royal 8vo. 760 pp. and 25 maps. 42s.

This book contains an historical account of the development of the French colonies and a thoughtful analysis of the successive policies that France has adopted in regard to them. It deals not merely with political relationship and the machinery of administration, but with economic policy and native policy as well, and, of equal importance, with the right co-ordination of all these. A very full bibliography and many maps are also included.

P. S. KING & SON, LTD.,
14 Great Smith Street, London, S.W.1.

BOOKS TO READ

Health Problems in Organized Society : Studies in the Social Aspects of Public Health.

By SIR ARTHUR NEWSHOLME, K.C.B., M.D., formerly Chief Medical Officer of the Local Government Board. Demy 8vo. 266 pp. 12s.

The addresses and lectures contained in this volume deal in nineteen chapters with some of the chief communal problems, including the role of education, of the various forms of insurance and of compulsion, of research, and of medical practice on national health.

The underlying problems of limitations of liberty in communal life, of sex hygiene and morality, of alcoholic control and of the unequal social distribution of the birth-rate are analysed.

Family Allowance in Practice : An Examination of the Family Wage System and of the Compensation Fund in Belgium, France, Germany and Holland.

By HUGH H. R. VIBART, M.A., B.Litt. Demy 8vo. 266 pp. 10s. 6d.

This book is an attempt to describe the short but remarkable history of the Family Wage System in Europe, and in some measure to examine the reactions and the problems to which its rapid development has given rise.

Daily News.—"Mr. Vibart's studious, detailed and unpartisan book will enable many readers to follow the significant object-lesson which France is exhibiting to the world."

Essays in Applied Economics.

By A. C. PIGOU, M.A., Professor of Political Economy in the University of Cambridge. *Second Edition*. Demy 8vo. 198 pp. 10s. 6d.

The Private Use of Money—Employers and Economic Chivalry—Long and Short Hirings—Unemployment and the Great Slump—A Minimum Wage for Agriculture—Trade Boards and the Cave Committee—Prices and Wages from 1896—1914—Eugenics and Some Wage Problems—Small Holdings—The Concentration of Population—Some Aspects of the Housing Problem—The Report of the Royal Commission on the Income Tax—Income Tax and Co-operative Societies—The Real Ratio of International Interchange—The Foreign Exchange—The Exchange Value of Legal Tender Money.

An Economist's Protest.

By EDWIN CANNAN, Emeritus Professor of Political Economy in the University of London. Demy 8vo. 460 pp. 16s.

This is a selection of over a hundred articles and letters, many hitherto unpublished, written from 1914 to 1926, and indicating the attitude of an economist to the events and opinions of those eventful years. A certain unity is given to the whole by the human interest which is felt in watching a single man struggling against the current of the popular beliefs of the moment.

P. S. KING & SON, LTD.,
14 Great Smith Street, London, S.W.1.

BOOKS TO READ

Some Economic Factors in Modern Life.

By Sir JOSIAH STAMP, G.B.E., D.Sc. Demy 8vo. 286 pp. 10s. 6d.

Some Economic Factors: Aesthetics—Inheritance—Invention—Industrial Co-operation—Amalgamation—Stimulus. The Measurement of Economic Factors: Statistical Methods—Human Nature in Statistics.

In this volume Sir Josiah Stamp analyses the influence upon modern economic life of various important factors which have been practically ignored hitherto in economic literature.

Wealth: A Brief Examination of the Causes of Economic Welfare.

By EDWIN CANNAN, Emeritus Professor of Political Economy in University of London. *Third and Revised Edition.* Crown 8vo. 330 pp. 5s.

First published in 1914, nearly 20,000 copies have been sold to date, and the book has been translated into Spanish, Japanese, Chinese, Polish, and Braille. In this, the third edition, the book has been entirely re-set, much new matter added, and the price reduced to 5s. There are also many alterations in casual allusions and examples which have been made necessary by the effects of the War, especially the great decline in the purchasing power of money.

Co-operation at Home and Abroad.

By C. R. FAY, M.A., Late Fellow of Christ's College, Cambridge; Professor of Economic History, University of Toronto. *Third Edition,* with Supplementary Chapters dealing with the Progress of Co-operation in the United Kingdom to 1918, Agricultural Co-operation in the Canadian West and the Canadian Wheat Pools. Demy 8vo. 480 pp. 15s.

Economist.—"This is a really useful book which should hold the ground for some time as a standard work on its subject."

Nationalism, Politics and Economics.

By EDWARD BATTEN. Demy 8vo. 160 pp. 7s. 6d.

This book shows how jealous Nationalism and the politics rooted therein waste the wealth which should flow from the growing application of scientific method to productive activity, and how implicit in the science of orthodox Economics there is a principle, new only in its recognition, which if adopted by Britain would ease the burden of hostile tariffs, maintain full and profitable employment for its people, and keep its consuming and producing power in constant equality.

P. S. KING & SON, LTD.,
14 Great Smith Street, London, S.W.1.

BOOKS TO READ

The Income Tax in Great Britain and the United States.

By HARRISON B. SPAULDING, Ph.D. Demy 8vo. 320 pp. 12s.

In both Great Britain and the United States the income tax is the principal source of public revenue, and a comparative study of the income tax laws of these two great English-speaking nations has long been needed. This book is an attempt to meet this demand.

Financial News.—"The study is careful, and, in detail, full, and for the inquirer in search of comparative facts the book is a valuable compendium."

Economic Control: Australian Experiments in "Rationalisation" and "Safeguarding."

By N. SKENE SMITH, B.Com. Demy 8vo. 330 pp. Map and six illustrations. 15s.

The object of this book is two-fold. Firstly, to state briefly the methods by which the economic machinery of a country can be controlled in accordance with the teachings of modern economic science. Secondly, to examine recent Australian developments in the light of this teaching.

The Early History of Banking in England.

By R. D. RICHARDS, Ph.D. Demy 8vo. 300 pp. 15s.

A carefully documented account is given of the early history of English banking, with particular reference to the operations of the goldsmith bankers, the evolution of English paper money, and the early transactions of the Bank of England.

This is followed by an interesting survey of later English banking developments up to the Bank Act of 1833, and a lucid analysis of the economic, political and religious conditions under which banking originated in England.

A Review of Economic Theory.

By EDWIN CANNAN, Emeritus Professor of Political Economy in the University of London. Demy 8vo. 460 pp. 16s.

In this book Professor Cannan has been faithful to the principle which he followed at the London School of Economics—the principle that general economic theory can best be made intelligible by following its development from its simplest beginnings. The story told in his "Theories of Production and Distribution" is now retold, but in a much shorter form, so that room is found not only for starting the history of these theories at their birth and carrying it down to the present time, but also for a similar history of the theory of value, and for a chapter on "Aspirations and Tendencies," in which the drift of economic progress is discussed.

P. S. KING & SON, LTD.,
14 Great Smith Street, London, S.W.1.

8143

Name of borrower	Lent on	Received on
<i>Bhende, S.V.</i>	<i>25/1/59</i>	<i>30 JUL 1959</i>

**SERVANTS OF INDIA SOCIETY'S LIBRARY
POONA 4.**

1. Books taken from the Library may not be retained for more than a fortnight.
2. Borrowers will be held strictly responsible for any damage done to books while the books are in their possession.

depression and the resulting loss of custom and diminution of profits. It was therefore an act of injustice to single out the trading community for extra taxation precisely at a time when its margin of profit was bound to fall. As a matter of fact, as we shall see later on, a considerable amount of the discontent to which the Provincial licence taxes gave rise, was based upon the inequitable distribution of the burden of taxation.

The draft bill proposed to fix the maximum fee at Rs.200 only, but as an objection was raised that the tax let off the richer classes lightly the maximum was raised to Rs.500 a year. The Act divided the licensees into three classes, each class again being subdivided into grades. The basis of classification was the nature of occupations and the probable income of the assesseees. The first class included, among others, companies registered under the Indian Companies Act, 1866, owners of cotton screws, persons keeping shops for the sale of European goods, sugar and tea manufacturers, etc. There were four grades of persons in the first class, paying according to their incomes fees of Rs.500, 200, 150, and 100 respectively. The second class included a variety of heterogeneous occupations, e.g., cloth sellers, druggists and dealers in elephants, and also persons specified in the first class whose incomes were not so large as to warrant their inclusion in that class. There were four grades in the second class, viz., those paying taxes of Rs.75, 50, 25 and 10 a year. The third class included occupations not specified in the first two classes and was divided into three grades paying Rs.5, 2 and R1 respectively. Any person could have the fee charged against him remitted or reduced, on proving that the incidence was higher than 2 per cent. on his annual earnings.¹ Under section 26 of the Act the Provincial Government were empowered to exempt any person whose net annual income was less than such sum as the Provincial Government might from time to time fix. It was the intention of the Government to exempt persons drawing less than Rs.100 a year. It will be noticed that the lowest

¹ Section 13, Act II of 1878.

Here again this liberal policy was the outcome of surplus amounting to £948,700 anticipated during 1903-4. It was therefore proposed to utilize this surplus in the remission of taxation as far as practicable and, for the first time since 1882, the Government felt themselves justified in affording substantial relief to the poorer class of tax-payers. The form which this relief took was the reduction of duty on salt throughout British India (except Burma), and the exemption of all incomes below Rs.1,000 a year from the income tax. The total loss of revenue resulting from these two reductions was estimated at £1,393,000, the reduction of income tax being responsible for £240,000. In proposing to raise the exemption limit Sir Edward Law¹ observed :

“ We have reason to fear that it is in the lower categories of incomes that hardship is perhaps felt in the matter of inquisitorial proceedings on the part of assessors who possibly sometimes fix assessments at unjustifiably high rates, and we hope by raising the limit of taxation to greatly reduce and simplify the work of assessment.”²

The raising of the exemption limit from Rs.500 to Rs.1,000 at one stroke diminished the number of assessees by more than half. The total number of assessees was 527,397 in 1902-3. It was reduced to 237,523 in 1903-4 with disproportionately little loss of revenue, for the yield of the tax fell from Rs.21,000,000 to Rs.18,200,000 during the same period. While the total number of assessees was reduced it was, however, noticed that there was a tendency towards a relative increase in the number of persons who now formed the lowest grade of income tax assessees, namely, those in the grade of Rs.1,000-1,250. This may be illustrated from the following figures relating to Bengal and Burma.³

¹ Sir Edward Fitzgerald Law (1846-1908) had a chequered career. He joined the Indian army in July, 1868, but left after a service of four years. He then went into business. Forced to abandon it by the conduct of his partners, he joined an English firm of Russian merchants. He acted as Consul at St. Peterburg, and also as commercial and financial attaché for Russia, Persia and the Asiatic Provinces of Turkey. In March, 1900, he was appointed Finance Member of the Viceroy's Council. He resigned his membership in January, 1905.

² *Financial Statement*, 1903-4.

³ These figures relate to Part IV of the second schedule to Act II of 1886.