

THE



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PART IV.

ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the twenty-sixth day of November 1869, and was promulgated for general information in the *Gazette of India* of 27th November 1869:—

Act No. XXIII. of 1869.

An Act to enhance the duties leviable under the Indian Income Tax Act.

1. This Act shall come into operation on the first day of December 1869, and shall continue in force until the 31st day of March 1870.

Commencement and continuance of Act.

2. Section six of the Indian Income Tax Act shall, in respect of salaries, pensions, and annuities payable on or after the first day of December 1869, be construed as if for the words "one per centum" the words "two and a half per centum" were substituted.

Enhancement of duty on salaries.

Whenever the additional duty leviable under the former part of this Section in December 1869 is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, such additional duty shall be deducted from the pay, annuity or pension aforesaid at the time of payment in January 1870.

3. Nothing in the last preceding section shall authorise the deduction of aggregate amount of salaries for the half-year commencing 1st October 1869. Proviso as to duty on aggregate amount of salaries for the half-year commencing 1st October 1869. Proviso as to duty on annuities, or pensions chargeable under Part II. of the said Act in the six months commencing on the first day of October 1869.

4. In addition to the sum of one per centum payable or paid under section ten of the said Act, the Treasurer, Secretary, or principal Agent or Manager in India of every Company therein referred to shall, on the first day of December 1869 pay to Government one-half per centum on the moiety or the whole (as the case may be) of the nett profits of such Company chargeable under the same section.

Every such payment shall be deemed to be a payment required by the said section ten.

5. In addition to the duty leviable or levied on income and profits under Part IV. of the said Act, there shall be levied one moiety of the duty imposed by the said Part on such income or profits, and such moiety shall be payable on the first day of December 1869, and shall be deemed to be duty leviable under the said Part IV.

Enhancement of duty on income.

6. When a notice has been already served under section sixteen of the said Act on a person chargeable with additional duty under the last preceding section, a supplementary notice shall be served upon him; and the provisions as to notices and receipts contained in the said Act shall, *mutatis mutandis*, apply respectively to such supplementary notices and to receipts granted for payments in pursuance thereof.

7. No person shall be entitled, in respect only of the additional duty with which he is assessed under this Act to apply by peti-

tion under section nineteen of the Indian Income Tax Act.

8. This Act shall be read with and taken as part of the Indian Income Tax Act.
This Act to be read with Act IX. of 1869.

WHITLEY STOKES,

*Secretary to the Council of the Governor General
for making Laws and Regulations.*