

ACT No. XI OF 1881.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 25th
February, 1881.)*

An Act to give power to prohibit the levy of
municipal taxes in certain cases.

WHEREAS it is expedient to empower the Gov- Preamble.
ernor General in Council to prohibit, in cer-
tain cases, the levy of municipal taxes payable by
persons in the military service or by the Secretary of
State for India in Council; It is hereby enacted
as follows:—

1. This Act may be called "The Municipal Tax- Short title.
ation Act, 1881."

It extends to the whole of British India : Local extent.
and shall come into force at once. Commence-
ment.

2. In this Act "Municipal Committee" includes
a Municipal Corporation or a body of Municipal
Commissioners constituted by or under the provisions
of any enactment for the time being in force. "Municipal
Committee"
defined.

3. Notwithstanding anything contained in any
enactment for the time being in force, the Governor
General in Council may, by an order in writing,
prohibit the levy by a Municipal Committee of any
specified tax— Power to
prohibit levy
of tax.

(a) payable by any person subject to the Army
Discipline and Regulation Act, 1879, or the Indian
Articles of War, who is compelled by the exigencies
of military duty to reside within the limits of a
municipality; or

(b) payable by the Secretary of State for India in
Council.

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The Governor General in Council may, by a like order, rescind any such prohibition.

Secretary of State in Council to pay taxes referred to in section 3, clause (a).

4. So long as any order made under section three, prohibiting the levy of a tax on any person mentioned in clause (a) of that section, remains in force, the Secretary of State for India in Council shall be liable to pay to the Municipal Committee mentioned in the order the amount which otherwise would have been payable to such Committee by such person :

Provided that the said Secretary of State in Council shall not be liable to pay any sum in respect of any horse which such person is bound by the regulations of the service to which he belongs, to keep.

Payments to be made in lieu of taxes referred to in section 3, clause (b).

5. So long as any order made under section three, prohibiting the levy of any tax payable by the Secretary of State for India in Council, remains in force, the said Secretary of State in Council shall be liable to pay to the Municipal Committee, in lieu of such tax, such sums (if any) as an officer from time to time appointed in this behalf by the Local Government may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable.

Decision of questions arising under this Act.

6. If any question arises whether any duty is military duty within the meaning of this Act, the decision of the Governor General in Council thereon shall be conclusive.

If any question arises whether any person is compelled as aforesaid to reside within the limits of a municipality, or is bound as aforesaid to keep any horse, the decision thereon of such authority as the Governor General in Council may, from time to time, appoint in this behalf shall be conclusive.