

# ACT No. VI OF 1929.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 30th  
March, 1929.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1893, further to amend the Indian Paper Currency Act, 1923, to fix rates of income-tax, and to raise the import and excise duties on motor spirit.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1893, further to amend the Indian Paper Currency Act, 1923, to fix rates of income-tax, and to raise the import and excise duties on motor spirit; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1929. Short title, extent and duration.

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

(3) Sections 2 and 3 shall remain in force only up to the 31st day of March, 1930.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council 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, 1929, 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. Fixation of salt duty.

3. With

1

Price 1 anna or  $1\frac{1}{2}d.$ ]

[ of 1893.  
of 1923.

[I of 1882.

Posta rates.

3. With effect from the 1st day of April, 1929, the schedule contained in the First Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First VI of 1898. Schedule to that Act.

Amendment of Act X of 1923.

4. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1929" the figures X of 1923. "1930" shall be substituted.

Income-tax and super-tax.

5. (1) Income-tax for the year beginning on the 1st day of April, 1929, shall be charged at the rates specified in Part I of the Second Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1929, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part XI of 1922. II of the Second Schedule.

(3) For the purposes of the Second 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.

Duties on motor spirit.

6. (1) In Schedule II to the Indian Tariff Act, 1894, in VIII of 1894. Item No. 40A, for the words "Four annas" in the entry in the fourth column, the words "Six annas" shall be substituted.

(2) In sub-section (1) of section 3 of the Motor Spirit (Duties) Act, 1917, for the words "four annas" the words II of 1917. "six annas" shall be substituted.

### SCHEDULE I.

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

[See section 3.]

#### "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,

*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 II.

[See section 5.]

## 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. 20,000 . . .	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000 . . .	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000 . . .	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards . . .	One anna and six pies in the rupee.

B. In the case of every company and registered firm, whatever its total income . . . One anna and six pies in the rupee.

## PART II.

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 . . . . .	Nil.
(ii) for every rupee of the next twenty-five thousand rupees of such excess . . . . .	One anna 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 in the rupee.
(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 and a half annas in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess . . . . .	Two annas in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess . . . . .	Two and a half annas in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess . . . . .	Three annas in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess . . . . .	Three and a half annas in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess . . . . .	Four annas in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess . . . . .	Four and a half annas in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess . . . . .	Five annas in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess . . . . .	Five and a half annas in the rupee.
(x) for every rupee of the remainder of the excess . . . . .	Six annas in the rupee.