

THE DISTRICT CESSES ACT.

[INDIA ACT II, 1880.] (1st April, 1880.)

1. (1) This Act does not apply [* * * *]¹ to any area to which the Extent. Municipal Act extends.

(2) The President of the Union may, by notification, exempt any area from the operation of this Act.

2. In this Act, unless there is something repugnant in the subject or context, -
"land-revenue" means revenue assessed upon land under the provisions of [the Land and Revenue Act or the Upper Burma Land and Revenue Regulation]²; and
"revenue-officer" means any person appointed a revenue-officer under the [Land and Revenue Act, or the Upper Burma Land. and Revenue Regulation]³.

3. * * * *

4. On all lands assessed to land-revenue there shall be levied in addition thereto an annual cess of ten per cent. on the amount of such revenue :

³Provided that in the case of land-revenue payable on land irrigated from Government canals or tanks the President of the Union may by notification prescribe that the cess shall be levied at a rate per cent. less than the generally prescribed rate and may prescribe different rates in respect of land irrigated from different canals or tanks.

5. In every town, village or hamlet in which on the 1st April, 1880, ⁴ a house-tax is levied, such tax shall continue to be levied.

6. The President of the Union may, from time to time, by notification in the Gazette, direct that in any specified town, village or hamlet there shall be levied from the occupier of each house an annual cess, to be fixed in manner hereinafter provided, but which shall in no case exceed two rupees :

Provided that such cess shall not be levied :

- (a) in any place in which the house-tax referred to .in section 5 is levied, or,
- (b) in respect of any monastery, pagoda, sacred building, Government building, public rest-house or school :

Provided also that in respect of any house occupied by a person bound to pay cess under section 4 no larger amount shall be levied under this section than will, together with the cess so payable by such person, amount to two rupees.

"House", in this section, means any building used as a human dwelling or for the custody of property.

7. The President of the Union may, from time to time, by notification in the Gazette, direct that any tax or cess levied in any place under section 5 or section 6 shall cease, or that any person or class of persons shall be exempted from the whole or any specified part of such tax or cess.

8. Subject to the other provisions of this Act and to any rules made hereunder and for the time being in force, the Deputy Commissioner of the district may from time to time--

- (a) declare what shall, for the purposes of this Act, be held to be a house ;
- (b) fix the amount of cess to be levied in respect of each house ;
- (c) remit such cess in whole or in part.

9. A separate account shall be kept for each district of all cesses and house-tax levied under this Act in such district ; and such cesses and tax shall **be** appropriated in each year in that district, in such proportions as the President of the Union may from time to time direct, to all or any of the following local objects (namely)

- (a) the remuneration of the headmen and the maintenance of the rural police appointed under the Village Act ;
- (b) the maintenance of a local postal service
- (c) the construction and maintenance of district-roads and other communications and the improvement of river channels ;
- (d) other works of public utility ;
- (e) sanitary improvement ; and
- (f) the promotion of education :

Provided that the President of the Union may at any time, for reasons to be recorded, transfer a sum of money from the accounts of any one district to the accounts of any other district.

10. All cesses and house-tax levied under this Act shall be payable for the year of assessment of land-revenue as fixed under [section 41 of the Land and Revenue Act or section 28A (2) of the Upper Burma Land and Revenue Regulation],⁵ and shall be payable at the place at which, and to the person to whom the land-revenue is from time to time payable, or at such other place and to such other person as the President of the Union ay direct. Sums assessed on the amount of land-revenue shall fall due on the date on which the land-revenue falls due.

Sums assessed on houses shall fall due on such dates as the President of the Union may from time to time in that behalf direct.

11. All sums assessed under this Act on the amount of any land-revenue may be recovered as if they were part of such revenue.

All other sums payable under this Act may be recovered in the manner prescribed in sections 44 and 45 of the Land and Revenue Act [or sections 38 (3) and 41 of the Upper Burma Land and Revenue Regulation.]⁶

Rural Police.

12-20. * * * *

Miscellaneous.

21. * * * *

22. For the purposes of this Act the President of the Union may, from time to time, by notification in the Gazette, invest any revenue officer with any of the powers, and impose on

him any of the duties, with which he may invest him or which he may impose upon him under the Land and Revenue Act and the rules framed under it.

23. All proceedings of any Deputy Commissioner or revenue-officer under this Act shall be subject to control, revision and alteration by the Commissioner to whom he is subordinate and by the President of the Union.

24. The President of the Union may, from time to time, make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All such rules and all other rules made under this Act shall be published in the Gazette, and shall thereupon have the force of law.

¹ The words " to Upper Burma or " were deleted by Act XXV, 1947.

² Substituted *ibids*.

³ This proviso was inserted by Act XXV, 1947.

⁴ Date of commencement of this Act.

⁵ Substituted by Act XXV. 1947.

⁶ Added *ibid* .