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PUNJAB
INCOME TAX REPORT,
1880-1881.

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LICENSE TAX REPORT,

1880-81,

No. 1310, dated Lahore, 20th May 1882.

From—C. L. TUPPER, Esquire, Junior Secretary to Government, Punjab.

To—The Secretary to Financial Commissioner, Punjab.

I AM desired to acknowledge the receipt of your No. 203, of 7th March last, forwarding a copy of the License Tax Report for the year 1880-81, and in reply to convey the remarks and orders of the Hon'ble the Lieutenant-Governor as follows.

2. In consequence of some oversight in the Office of the Financial Commissioner, no report on the License Tax has hitherto been submitted to the Punjab Government. It will therefore be convenient on the present occasion to record in some detail the statistics of the previous years of 1878-79 and 1879-80 as well as those of 1880-81.

3. The number of persons taxed and the actual collections on account of the tax since its introduction into the Province have been as follows in each year :—

	1878-79.		1879-80.		1880-81.	
	No. of persons.	Income from tax.	No. of persons.	Income from tax.	No. of Persons	Income from tax.
Class I.	631	Rs. 66,625	477	5 Rs. 5,810	443	Rs. 63,310
Class II.	22,463	3,25,444	20,915	3,28,052	25,055	3,86,530
Total	23,094	3,92,069	21,392	3,83,868	25,498	4,40,840
Class III	350,204	5,06,808	282,164	4,72,622	Abolished	
Grand Total	373,358	8,98,877	303,556	8,56,490	25,498	4,40,840

4. In addition to the concession that persons carrying on trade in several localities should be subject to taxation only at their principal places of business, the lowest class of persons taxed in the first two years was by the amendment of the law exempted from assessment in 1880-81. In the two previous years the income from this class had exceeded half of the whole amount realized, and, as the change naturally had the effect of causing a certain number of persons who were formerly entered in the highest grade of the 3rd class to be transferred to the lowest grade of the 2nd class, it is somewhat difficult to institute an

exact comparison between the figures of the present and former years. These may, however, be shewn as follows :—

Class	Grade.	1878-79.		1879-80.		1880-81.		
		Rate of Tax.	Number of persons taxed.	Net income.	No. of persons taxed.	Net income.	No. of persons taxed.	Net income
		Rs.		Rs.			Rs.	
I	1	500	27	7,900	14	5,300	25	12,000
I	2	200	128	17,555	73	12,300	68	13,550
I	3	150	92	9,375	83	10,400	60	8,850
I	4	100	384	31,795	307	27,816	290	28,910
	Total	...	631	66,625	477	55,816	443	63,310
Class II	1	75	417	26,482	367	25,804	341	25,575
	2	50	1,261	51,896	1,194	63,399	1,124	55,148
	3	25	4,869	1,04,434	4,747	1,08,898	4,802	1,19,144
	4	10	15,926	1,42,632	14,607	1,39,953	18,788	1,86,683
	Total	...	22,463	3,25,444	20,915	3,28,052	25,055	3,86,530
	Grand total	...	23,097	3,92,069	21,392	3,83,868	25,498	4,49,840

5. The general results of the action of Government in relieving the lowest class of contributors are that, as compared with the previous year, $91\frac{1}{2}$ per cent. of the persons taxed have escaped taxation; while only $47\frac{1}{2}$ per cent. of the revenue has been given up, and that, whereas formerly 1 person in every 60 of the population had to contribute to the tax, only 1 in 754 has now to pay. The income from the 1st class in the present year exceeds the average of 1878-79 and 1879-80 by 4 per cent., and the income from the 2nd class shows an increase, similarly calculated, of 19 per cent. But, while the number of persons taxed in the lower class has increased by 15 per cent., the numbers in the higher class have fallen by 20 per cent. The increase is, as was to be expected, most marked in the lowest grade of the 2nd class; but there is also a noticeable addition to the 1st grade of the 1st class, which is not explained in the report, and as to which the Lieutenant-Governor would wish to receive further information next year. The proportion of the number of persons taxed in each of the 2 classes to the whole and of the amount of taxation paid by them is as follows :—

	1st Class.	2nd Class.
Numbers ...	1.75 per cent.	98.25 per cent.
Income ...	14 „	86 „

6. The incidence of the tax throughout the province is 24 rupees per 1,000 souls of population, and as already said 1 person in every 754 only is now called upon to pay. These results stand just midway between those observable in the North-Western Provinces and in Oudh respectively, and the Lieutenant-Governor regards them on the whole with satisfaction. The exemption of the petty traders formerly included in class 3 has, the Financial Commissioner reports, been universally well received, and in his opinion “this measure has removed a real burden on the poorest class of shop-keepers.” The Lieutenant-Governor accepts the view that, before Act VI. of 1880 was passed, the tax operated somewhat oppressively in the Punjab, where the population is generally poor and the vast majority of dealers are petty traders; and he has no doubt of the correctness of the opinion, expressed by the Financial Commissioner and District and Divisional Officers generally, that the assessment and collection of the tax have been greatly facilitated by the alteration of the law. In all for the present year show that in certain cases mistakes still remain to be rectified in the Punjab, as will more clearly appear below.

7. The collections on account of the tax in 1880-81 were, as above stated, Rs. 4,49,840, including penalties. The actual district assessments, however, amounted to Rs. 4,96,235 leviable from 27,353 persons. The original estimate was thus reduced by 8 per cent., and 7 per cent. of the persons at first charged were finally exempted. Of the reductions granted Rs. 43,480 were remitted

on objection made by 6,572 persons, and Rs. 3,950 on 166 appeals preferred to the Commissioners. The proportion of objections to the number of persons originally assessed was 24 per cent. Objections were most frequent in the Jhang district, and, next after Jhang, in Gurgaon. The Gurgaon district also shews the largest number of appeals. These circumstances suggest that the assessment in these districts was either severe or uneven, or both, and there are other facts, to be mentioned presently, which support this supposition. The number of petitions was high also in the Rawalpindi district, and remarkably low in Umballa and Amritsar.

8. The only district of the province in which the license tax yields an income of over Rs. 50,000 is Delhi. Amritsar and Umballa show an income exceeding Rs. 30,000; Rawalpindi, one exceeding Rs. 25,000; and Mooltan and Gurgaon one exceeding Rs. 20,000. Seven districts return proceeds between Rs. 15,000 and Rs. 20,000; five between Rs. 10,000 and Rs. 15,000; and eight between Rs. 5,000 and Rs. 10,000; while in each of the 6 districts marginally noted the tax yields an income less than Rs. 5,000.

Kangra.
Dera Ghazi Khan.
Bannu.
Peshawar.
Hazara.
Kohat.

9. In four districts of the Punjab the license tax falls on 1 person in every 500, *viz.*, Delhi, Simla, Mooltan and Jhang. In twelve districts it falls on 1 person in every 500-750, in 4 districts on 1 person in every 750-1,000; while in twelve districts the incidence is less than on 1 person in every 1,000. The incidence on the whole population of the district is lightest in Peshawar, Kangra, Gurdaspur, Dera Ghazi Khan and Hazara. Gurdaspur seems out of place in this category, and Jhang certainly should not appear amongst the districts where the incidence is heaviest. These apparent inequalities should receive attention when the assessments are next revised.

10. The incidence of the tax per 1,000 souls of population may be shown as follows for the whole Province :—

Below Rs. 10 per 1000 souls	...	6 districts.
" " 20 do.	...	8 do.
" " 30 do.	...	8 do.
" " 40 do.	...	6 do.
" " 50 do.	...	2 do.
Above " 50 do.	...	1 do.
Above " 100 do.	...	1 do.

The highest rate (Rs. 250 per 1,000) appears of course in the Simla district with its large trading community and small population, and the next (Rs. 84 per 1,000) in Delhi. The incidence in Jhang, *viz.*, Rs. 47, is evidently much too high, and the results in Rohtak and Sirsa are not such as would have been anticipated. It seems, for instance, improbable that the 2 last-named districts are rightly assessed at a heavier rate on the population than Hoshiarpur, Jullundur and Ferozepore, and the incidence in Muzaffargarh should hardly be thrice as heavy as that in Gurdaspur. Although the Lieutenant-Governor agrees with the Financial Commissioner in believing that the work has been done carefully everywhere, yet it is evident from the above figures that the assessment cannot have proceeded on the same principles throughout the Province. In future returns the figures showing the incidence of the tax should be entered in the column of remarks in Form I., and District Officers will then very readily perceive for themselves the discrepancies which exist between adjoining districts, and will seek to remove them. On the whole, it appears to the Lieutenant-Governor that the Rawalpindi and Mooltan divisions are certainly assessed higher than the other parts of the Punjab; that a reduction of assessment is called for in Gurgaon and Jhang; and that an explanation is needed of the low rate of incidence in Gurdaspur, Hoshiarpur, Sialkot and Ferozepore.

11. The cost of collection of the tax as shown in Imperial Return No. II. amounted to Rs. 1,760 only, or 40 per cent. of the sum collected. The charges in Umballa and Gujrat appear to have been unnecessarily high, but elsewhere they were very moderate.

12. Form III., which shows the classess of traders from whom the license tax is levied, calls for but few remarks. Of 443 persons in the first class, 302 are either bankers, money-lenders or money-changers; and of the whole tax two-thirds are paid by money-lenders, grain merchants, bankers, miscellaneous traders, traders in food, and dealers in agricultural produce in the order of importance in which they are arranged. The tax would thus seem to fall in the Punjab on the classes which it is intended to reach.

13. On the whole, the Lieutenant-Governor has no hesitation in endorsing the view expressed by Mr. Lyall that, with the exception of the Jhang, Gurgaon and a few other districts, the license tax is at present fairly levied in the Punjab, and that the main requirement in the future is to communicate to the assessment a reasonable degree of permanency. His Honor considers that the Circular issued by the Financial Commissioner in April 1880, and quoted in para. 4 of the letter under reply, is an excellent one; and much of the improvement noticeable in the assessment of the tax may be ascribed to this clear exposition of principles. Uncertainty and inequality are the two chief dangers against which precautions should be taken. If the tax assumes a practically permanent character in respect to its incidence on individuals, so that re-classification shall not be lightly undertaken, and shall be the consequence only of very marked changes of circumstance, the first danger will be diminished; and, as is pointed out by the Financial Commissioner, the adoption of this principle is facilitated by the comparative immobility of position and occupation which distinguishes native society. The practical consequence should be that when the tax has once been assessed in a complete and efficient manner, the revision of any individual's assessment should only be undertaken upon clearly proved necessity; and each annual demand should repeat the distribution of its predecessor with a minimum of readjustment. On the other hand, it is in the processes leading up to the efficient assessment of the demand that efforts must be made to minimise the risk of inequality. In this matter Government must rely on the care and discrimination of the local officers. In many districts the classification is, no doubt, already a good one; in others, as above shown, it is questionable whether this is wholly the case. Wherever there is reason to suspect that the assessment is, in any material degree, wanting in fairness, no pains should be spared to render it perfectly just. This involves labor in the first instance; but, as the Financial Commissioner observes, it will have the effect of reducing labor afterwards by diminishing the number of complaints. It is necessary to insist in every district on one complete assessment, or on patient revisions till the assessment is known to be complete,—and this alike in the interest of the people and for the purpose of preventing a future strain on the district administration. If these cautions are observed, the defects which have been noticed will, it is to be hoped, be gradually remedied. Now that the numbers for assessment have been so greatly reduced, the District Officers will be the better able to give careful attention to just assessment.

14. The Lieutenant-Governor is aware that the present report has been written under some difficulties, and future reports will, no doubt, contain more details. His Honor desires that a brief account of the assessment of the tax in each district may be supplied, as in the report submitted by the Board of Revenue of the North-Western Provinces. Special attention should also be directed to the salient features of the work of each District Officer. The report should be accompanied by a return showing the distribution of the tax over towns and villages, together with the population and the incidence of the tax in each case. The forms of Appendices III. and IV. attached to

the Report of the North-Western Provinces appear to be convenient for this purpose, and may be adopted with any modifications which the Financial Commissioner may consider desirable. With reference to the remarks made by Mr. Lyall in paragraph 2 of his letter, I am to observe that both in the North-Western Provinces and in Bengal the method followed in filling up the Imperial Return No. I. differs from that adopted by the Financial Commissioner, and that the orders of the Government of India appear to be distinctly in favor of the procedure observed in those Provinces. In the Government of India letter No. 937, of 28th February 1881, it is laid down that "columns 6 and 8 in Form I. are intended to show the *total amount* charged after objections and appeals have been disposed of." This result, however, is not obtained by the method adopted in the Punjab, according to which the amount finally charged is shown in column 11 as more than the amount charged after disposal of appeals as shown in column 8, although it should be less than the latter by the sum of remissions to persons carrying on business for part of the year only. The Lieutenant-Governor will therefore be obliged if the Financial Commissioner will issue instructions directing the entries in columns 6 and 8 to be made in accordance with the procedure followed in the provinces mentioned above.

By order of the Hon'ble the Lieutenant-Governor,

C. L. TUPPER,

Junior Secretary to Government, Punjab.

FINANCIAL COMMISSIONER'S OFFICE,
Dated Lahore, the 7th March 1882.

FROM

J. M. DOUIE, Esquire,

Secretary to Financial Commissioner, Punjab,

To

W. M. YOUNG, Esquire,

Secretary to Government, Punjab.

SIR,

I am directed by the Financial Commissioner to submit the annual returns relating to the License Tax, together with a brief report upon the working of the Act during 1880-81.

2. The statements have been prepared in the forms prescribed in Government of India's No. 684, dated 27th May 1880, but, in the returns furnished from many districts, the entries in some of the columns do not appear to have been correctly made. As Mr. Lyall understands Form 1, the number of persons included in the Collector's list under a particular grade, and the amount originally assessed upon these persons, should be entered in columns 3 and 4. Columns 6 and 8 should show the amount of taxation leviable from the persons remaining in the grade after the disposal of objections and appeals. Traders transferred from a higher to a lower grade should be included in column 10 under the latter grade, but excluded from column 3 of that grade, having been shown in column 3 under the grade in which they were originally assessed by the Collector. But in the district statements persons so transferred appear generally to have been entered in column 3, and the reduced assessments imposed upon persons removed to a lower grade have often been shown in columns 6 and 8 as part of the taxation charged in the grade in which they were originally assessed. Considerable delay has already been caused by the return of statements for amendment, and as the entries showing the number of licenses and final demand appear to be correct, the figures furnished by district officers have been accepted in drawing up the general statements. Instructions will be issued to ensure uniformity in the preparation of the statements for 1881-82.

3. The assessment as finally fixed after the disposal of objections and Demand, collections, and appeals, the collections, and the balances outstanding at the close of the year, as compared with the figures for the two previous years, are shown below.

	Demand.	Collections.	Balance.	
1878-79	* 9,84,798	* 9,43,282	* 41,516	* Includes Rs. 44,405 refunded after collection.
1879-80	† 9,00,735	† 8,91,407	† 9,328	† Includes Rs. 34,917 refunded after collection.
1880-81	4,54,985	4,49,840	5,145	

The amendment of the law by which persons having an annual income of less than 500 rupees were exempted from the operation of the tax has, therefore, had the effect of reducing the income by nearly one-half. It may be interesting to compare the demand, collections, and balances of the three years so far as they relate to licenses of the grades included in the 1st and 2nd classes. Refunds made after collection are deducted from the totals shown.

	Demand	Collections.	Balance.
1878-79	4,02,989	3,02,069	10,920
1879-80	3,85,906	3,83,868	2,038
1880-81	4,54,985	4,49,840	5,145

The Assessment.

4. The following instructions were issued as to the manner in which the assessments for 1880-81 should be made :—

(4.) "The first step is to remove from the existing lists the names of all persons who clearly have a net income of less than 500 rupees a year. But enquiry may have shown that some persons formerly assessed in Class III should have been assessed in Class II, and that some persons should be placed in Class II who have been omitted from the lists altogether. Similarly, the classification in grades under Classes I and II may need revision."

Circular No. 21 of 1880.

(6.) "With regard to the principles by which assessing officers are to be guided, the Financial Commissioner observes that, according to last year's returns, the effect of the new Act is to exempt over 300,000 families from payment of the tax. The exact number to be relieved will depend upon the new assessment lists. As the number of persons that will now remain liable to the tax in the Punjab is so small, it will be possible for District officers to give much more individual attention to the assessments. A prominent defect of the several assessed taxes hitherto from time to time imposed, has been an uncertainty as to their permanence, which is believed to have interfered with the efficiency and thoroughness of their administration. Now that such uncertainty is at an end, and the area of the tax will be so limited as to make it possible for the District officers personally to control its assessment, the Government expects that it will be settled and levied as thoroughly and with as little abuse as any other part of the public revenue. Complete efficiency may not be immediately attainable, but it will certainly in the end reward sustained attention on the part of Revenue Officers. Commissioners should see that all Deputy Commissioners devote the necessary attention to the subject without delay."

(7.) "At the outset, the schedules of the tax-payers should be revised in detail, equal care being taken that no one is classed in either too high or too low a schedule. In particular, while there will be no room for doubt as to the final emancipation of the mass of those tax-payers who have hitherto been classed among those now exempted, and while the Government is anxious that Revenue Officers should not, by indiscriminate inquiries, detract from the value of the boon which is to be granted to the poorer tax-payers, it should not be too hastily assumed that the wealthier among them will not be liable to taxation under the amended law."

(8.) "In administering the tax hereafter, advantage should be taken of the comparative immobility of relative circumstances which is the characteristic of the society in India and other Asiatic countries. As already said, the schedules should be constructed, in the first instance, with deliberation and care, and revised as often as necessary, until they are satisfactorily settled; but a tax-payer once

classed in a schedule, after full investigation of his case, should not be transferred to a higher one lightly, or only by reason of some transient improvement of his circumstances."

(9.) "If a prudent reluctance to disturb the schedules, once settled, is exercised, and care is taken to discourage the intervention of informers or persons who wish to gratify some personal rancour at the expense of their neighbours, it is believed that the principal causes for the unpopularity of such taxes will be removed, and that the License Tax will presently be accepted by the people as an appropriate element of the revenue system of the Province."

It was assumed in these directions that the lists drawn up in 1879-80 would in many cases require a good deal of revision, and this in fact turned out to be the case. In Gujrát the lists of the previous year seem to have been accepted in the first instance without any attempt at revision, though some changes were made on the presentation of objections. In 17 other districts the alterations made were not very great. But in many districts, and notably in Gurgaon, Rawalpindi, Jhelum, Jhang, Muzaffargarh, Dera Ismail Khan, Bannu, and Kohát, the assessments were much enhanced.

In Gurgaon, though the district is notoriously not in a prosperous condition, the Collector's lists as published showed a demand, from persons in the first two classes, of Rs. 27,285 as compared with Rs. 17,740 in 1879-80.

The Deputy Commissioner, Mr. J. C. Brown, says—

"In the first instance the additional tax was assessed by the tahsildárs, and demanded without further enquiry, except of a general kind by officers on tour. Those concerned could object and appeal in the usual way * * * * I can only conclude that, in their anxiety to keep up the total assessment, tahsildárs sought to impose unduly heavy taxation, and, when proper tests were applied, this was found to be the case and admitted by revising officers. It must, however, be borne in mind that to have tahsildárs' lists scrutinized in detail by superior officers before sanctioning the demand would entail an enormous amount of labour not in my opinion commensurate with any corresponding advantage."

In this opinion Mr. Lyall cannot unreservedly agree. The Deputy Commissioner is responsible for the lists, though their preparation must in the first instance be left mainly to his subordinates, and it is clearly implied in the instructions which have already been quoted that Deputy Commissioners should personally devote a good deal of attention to the assessments. It is of course true that the scrutiny which a Deputy Commissioner can bestow upon the lists can only be of a general kind. But such a scrutiny would have shown that the tahsildárs had put into the lowest grade of the 2nd class too many persons who had been taxed in 1879-80 in the highest grade of the 3rd class, and the lists could have been revised by the tahsildárs themselves, acting under instructions issued by the Deputy Commissioner. The result of a heavy assessment sanctioned without scrutiny was that nearly half of the persons taxed presented objections, and the demand had to be reduced from Rs. 27,285 to Rs. 19,935. The hearing of these objections must have thrown a great deal of work on the district staff, much of which might, in Mr. Lyall's opinion, have been avoided had the lists been properly examined before publication.

In Rawalpindi and Jhelum the demand rose from Rs. 12,290 and Rs. 9,200 to Rs. 28,875 and Rs. 16,660, respectively. The Deputy Commissioners offer no remarks regarding these large increases, but the Financial Commissioner sees no reason to believe that the assessments for 1880-81 were much, if at all, too high, though there is no doubt that they were made, in Rawalpindi at least, with more rigour than in most other districts. The demand for 1879-80 in both districts appears to Mr. Lyall to have been unreasonably low. It must also be borne in mind that the trade of Rawalpindi is increasing rapidly owing to the opening of the Punjab Northern State Railway. The assessments in Rawalpindi were made by Mr. Meredith, Assistant Commissioner, who

remained on tour for two months engaged in this work. The objections lodged were very numerous, and considerable reductions were granted.

In Jhang the number of persons assessed, and the total amount of the assessment, were both doubled. About 70 per cent. of the persons entered in the Collectors' list filed objections, but the reductions allowed were not large. There is no doubt that the tax was assessed with more severity in Jhang than in other districts. The demand was not much less than that in the neighbouring district of Mooltan, which has a considerably larger population and a much more active trade.

In Muzaffargarh the assessment, which in 1879-80 had been extremely low, was increased by 91 per cent., but the small number of objections lodged shows that the demand was not felt to have been raised to an unfair extent.

In Dera Ismail Khan, Bannu, and Kohát the amount levied in 1879-80 was clearly inadequate, and the revision of the lists does not appear to Mr. Lyall to have been carried further than was necessary. In Bannu much care and labour were bestowed upon the assessment, and the Deputy Commissioner states that "this a good deal delayed the preparation of the lists." In fact they were not published till near the close of the year to which they related, and little more than one-third of the demand was realized within the year. It is for this reason too that the column intended to show the number of objections is blank. Some objections were lodged after the close of the year, but Mr. Udny notes that "the number is wonderfully small, considering the large number of persons on whom the rate of assessment has been raised."

On the whole, Mr. Lyall considers that in those districts in which the assessments have been much altered, a good deal of revision was really required. In Jhang and Rawalpindi it was perhaps carried further than necessary, and some reductions may have to be made. But taking the province as a whole, the Financial Commissioner thinks that the lists as now settled should not be lightly disturbed. Some changes will of course be necessary year by year, but they ought not in future to be numerous. The tax in itself is not a heavy one, and the main causes of any unpopularity which still attaches to it, are the uncertainty of its incidence and the annoyance caused by annual inquisitions. If the traders affected feel that the tax to be demanded from them year by year is practically a fixed amount, they will pay it with very little grumbling.

The chief agents employed in assessing the tax were the Tahsildárs, who were assisted by the members of Municipal Committees, Honorary Magistrates, Chowdries and Lambardárs. The reports do not generally show how far resort was had to an examination of traders' accounts. In Bannu all objections on the score of over-assessment were disregarded, if the objector refused to produce his books. Account books, however, are not practically of much use in assessing. Falsification to misrepresent income is quite possible, though not probable, and to enable an assessing officer to draw any trustworthy conclusions from a ledger, he would need to scrutinize it very carefully and at great length. On the subject of falsification of accounts, Mr. Bullock, Officiating Deputy Commissioner of Ludhiána, remarks:—"I may mention one case which came to my knowledge when I was in Jullundur at the beginning of this year. A suit was brought by a partner in one of the wealthiest banking firms there, and the books being produced were unreservedly admitted to have been fabricated for the purpose of the license tax. Large sums were charged as owing to persons like the Raja of Panch and then credited as paid; account books are by no means conclusive admissions made in these matters." Mr. Lyall observes that unreserved admissions made in the course of law suits are often unworthy of belief in India, even when both parties join in them; but assuming that in this instance the books were falsified with a view to the license tax, he is of opinion that this was a most excep-

tional case, and that Mr. Bullock goes much too far in saying generally that account books are not good evidence. There are, however, many small traders in the Punjab whose books are quite worthless for the purpose, being kept in a very incomplete and irregular way.

5. The large number of objections filed in Gurgaon, Rawalpindi, and Jhang has already been noticed. Taking the Province as a whole, 24 per cent. of the persons included in the Collector's lists lodged objections, and 6 per cent. appealed from the decision of the Deputy Commissioner to the Commissioner. A little more than one-fourth of the objections and appeals were successful.

6. The following table shows the number of persons taxed in each of the grades of the first two classes, and the amounts payable by them :—

	FIRST CLASS.				SECOND CLASS.			
	1st grade.	2nd grade.	3rd grade.	4th grade.	1st grade.	2nd grade.	3rd grade.	4th grade.
Number	25	68	60	290	341	1,124	4,802	18,788
Amount Rs.	12,500	13,550	9,000	29,000	25,575	56,200	1,19,955	1,87,880

As the 4th grade is now the lowest, there is naturally a marked increase in the number of persons included in it.

7. The number of persons fined under Section 18 was 135, and the total value of the fines realized was Rs. 1,325.

8. The tax was collected with the greatest ease. Out of a demand of Rs. 4,54,685, Rs. 4,49,840 were paid within the year. Of the total balance of Rs. 5,145, Rs. 2,450 belonged to Bannu. In that district, as has already been noticed, the lists were not published till near the end of the year, and only about one-third of the demand was collected before 31st March. By the end of August, however, only Rs. 10 remained unpaid. The balances in the other districts were unimportant.

9. The expenditure incurred in connection with the License Tax amounted to Rs. 1,760-2-2.

10. The results of the amendment of the law made in 1880 may be broadly stated as follows :—About 300,000 persons have been exempted from taxation, and the income has fallen by nearly 50 per cent. The labour of assessment has of course been very much lessened. There is no doubt that the tax was felt as a real burden by the poorest class of shop-keepers, and by the rural artizans who were formerly included in the lowest grades of the 3rd class. The classes who are still liable have not the least difficulty in paying it, and know in their hearts that it is reasonable they should have to pay. If they complain of being taxed, they get no sympathy from the general public, which recognises the fact that these classes have specially prospered under our rule, and is glad to see them made to contribute.

The opinion generally expressed by District officers is that the tax is not now regarded with any special disfavour, and that its assessment and collection have been greatly facilitated by the amendment of the law. The Deputy Commissioner of Shahpur, Mr. Frizelle, however, says—"Now that Class III has been abolished, the evils characterising the tax have been considerably removed, but the tax still remains a very unpopular one, and one impossible to work satisfac-

torily, except as regards persons falling under Class I and the first two grades of Class II." The Commissioner of Rawalpindi does not agree in the opinion expressed by Mr. Frizelle, and it appears to the Financial Commissioner that the officer takes an exaggerated view of the difficulties attending the assessment of the tax. There is now, so far as the Financial Commissioner knows, no discontent except in individual cases. In the few cases in which serious errors have been made, in one direction or the other, they will no doubt be soon sufficiently rectified: the assessment will then become roughly correct, and if a character of permanency is then given to it, and the payees know with tolerable certainty what, in default of great changes of circumstances, they will be called upon to pay year by year, the tax will cease to provoke any genuine complaint.

I have, &c.,

J. M. DOUIE,

Secretary to Finl. Commr., Punjab.

ABSTRACT OF FORM NO. I.

STATEMENT SHOWING DEMANDS AND COLLECTIONS OF EACH CLASS AND GRADE, UNDER THE LICENSE TAX ACT OF 1878,
IN THE PUNJAB DURING THE YEAR 1880-81.

Class and Grade.	Fee of each grade.	Collector's lists.		Petitions of objections.		Appeals.		Amount of remissions to persons carrying on business for portion of year only.	Final demands.		Penalties of Collectors.		Fines by Magistrates.		Collections.					REMARKS.
		Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeals.		Number of licenses.	Amount of Fees charged.	Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Class I.																				
1st Grade	...	500	29	14,500	5	12,500	...	12,500	...	25	12,500	...	...	...	12,000	...	...	12,000	500	
2nd "	...	200	81	16,200	26	14,000	4	13,750	50	68	13,550	...	...	...	13,550	...	...	13,550	...	
3rd "	...	150	78	11,700	27	9,575	3	9,400	...	60	9,000	...	...	...	8,850	...	...	8,850	150	
4th "	...	100	342	34,200	117	29,600	15	29,475	...	290	29,000	1	10	...	28,900	10	...	28,910	100	Population ... 18,850,437
Total	...		530	76,600	175	65,675	22	65,125	50	443	64,050	1	10	...	63,300	10	...	63,310	750	Incidence of taxation per 1,000 of population Rs. 24
Class II.																				
1st Grade	...	75	373	27,975	118	25,675	9	25,450	223	341	25,575	1	75	...	25,500	75	...	25,575	75	No. of villages in which (b) there are licenses ... 5,509
2nd "	...	50	1,253	62,650	423	55,745	21	55,330	50	1,124	56,200	3	38	...	55,110	38	...	55,148	1,090	
3rd "	...	25	5,136	1,28,400	1,345	1,19,490	41	1,19,050	26	4,802	1,19,955	11	154	...	1,18,990	154	...	1,19,144	965	
4th "	...	10	20,061	2,00,610	4,511	1,86,170	73	1,85,850	70	18,788	1,87,880	119	1,048	...	1,85,615	1,048	...	1,86,663	2,265	
Total	...		26,823	4,19,635	6,397	3,87,080	144	3,85,680	440	25,055	3,89,610	134	1,315	...	3,85,215	1,315	...	3,86,530	4,395	(a.) Towns having a population of less than 5,000 inhabitants are classed as villages.
Grand Total	...		27,353	4,96,235	6,572	4,52,755	166	4,50,805	490	25,498	4,53,660	135	1,325	...	4,48,515	1,325	...	4,49,840	5,145	(b.) Villages in Gujranwála and Dera Gházi Khan not included, as the Deputy Commissioners were unable to furnish the information.

J. M. DOUIE,
Secy. to Finl. Commr., Punjab.

STATEMENT SHOWING DEMANDS AND COLLECTIONS IN DETAIL OF EACH CLASS AND

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS.	FINAL DEMANDS.	
				Number charged.	Amount charged.	Number of objec- tions.	Amount charged after disposal of objections.	Number of ap- peals.	Amount charged after disposal of appeal.	Amount of Remis- sions to persons carrying on busi- ness for period of year only.	Number of licen- ses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
DELHI.	I	1st Grade ...	500	15	7,500	3	6,500	...	6,500	...	13	6,500
		2nd " ...	200	13	2,600	4	1,800	...	1,800	...	10	2,000
		3rd " ...	150	11	1,650	3	1,350	...	1,350	...	9	1,350
		4th " ...	100	52	5,200	15	4,100	...	4,100	...	43	4,300
		TOTAL ...	...	91	16,950	25	13,750	...	13,750	...	75	14,150
	II	1st Grade ...	75	68	5,100	21	4,050	...	4,050	...	58	4,350
		2nd " ...	50	198	9,900	74	7,750	6	7,600	...	166	8,300
		3rd " ...	25	628	15,700	157	13,925	8	13,775	...	598	14,950
		4th " ...	10	1,402	14,020	260	13,340	6	13,300	...	1,400	14,000
		TOTAL ...	...	2,296	44,720	452	39,065	20	38,725	...	2,222	41,000
	GRAND TOTAL ...	...	2,387	61,670	477	52,815	20	52,475	...	2,297	55,750	
GURGAON.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	4	800	2	650	1	500	...	2	400
		3rd " ...	150	2	300	2	250	1	225	...	1	150
		4th " ...	100	28	2,800	24	2,000	11	1,925	...	13	1,800
		TOTAL ...	...	34	3,900	28	2,900	13	2,650	...	16	1,850
	II	1st Grade ...	75	13	975	14	925	4	850	...	12	900
		2nd " ...	50	54	2,700	42	1,920	7	1,820	...	40	2,000
		3rd " ...	25	236	5,900	120	4,825	10	4,725	...	185	4,625
		4th " ...	10	1,381	13,810	578	9,950	22	9,890	...	1,056	10,560
		TOTAL ...	...	1,684	23,385	754	17,620	43	17,285	...	1,293	18,055
	GRAND TOTAL ...	...	1,718	27,285	782	20,520	56	19,935	...	1,309	19,935	
KARNAL.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...	...
		4th " ...	100	2	200	1	100	...	100	...	1	100
		TOTAL ...	...	2	200	1	100	...	100	...	1	100
	II	1st Grade ...	75	4	300	3	225	...	225	150	1	75
		2nd " ...	50	22	1,100	16	850	1	800	...	16	800
		3rd " ...	25	152	3,800	54	3,450	2	3,425	...	137	3,425
		4th " ...	10	675	6,750	180	6,190	...	6,190	...	619	6,190
		TOTAL ...	...	853	11,950	253	10,715	3	10,640	150	773	10,490
	GRAND TOTAL ...	...	855	12,150	254	10,815	3	10,740	150	774	10,590	
	TOTAL FOR DIVISION ...	...	4,960	1,01,105	1,513	84,150	79	83,150	150	4,380	86,275	

No. I.

GRADE UNDER THE LICENSE TAX ACT OF 1878 DURING THE YEAR 1880-81.

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	6,500	6,500	...	Population ... 643,515 No. of villages ... 701 No. of villages in which there are licenses ... 224 Proportion of persons taxed ... $\frac{1}{324}$ Incidence of tax per 1,000 of population ... Rs. 84
...	...	...	...	2,000	...	...	2,000	...
...	...	...	...	1,350	...	...	1,350	...
...	...	...	...	4,300	...	...	4,300	...
...	...	...	...	14,150	...	...	14,150	...
...	...	...	...	4,350	...	...	4,350	...
...	...	...	...	8,300	...	...	8,300	...
...	...	...	...	14,950	...	...	14,950	...
...	...	...	...	14,000	...	...	14,000	...
...	...	...	...	41,600	...	...	41,600	...
...	...	...	...	55,750	...	...	55,750	...
...	...	...	...	400	...	...	400	...
...	...	...	...	150	...	...	150	...
1	10	...	...	1,300	10	...	1,310	...
1	10	...	...	1,850	10	...	1,860	...
...	...	...	...	900	...	...	900	...
...	...	...	...	2,000	...	...	2,000	...
2	10	...	...	4,625	10	...	4,635	...
25	206	...	...	10,550	206	...	10,756	10
27	216	...	...	18,075	216	...	18,291	10
28	226	...	...	19,925	226	...	20,151	10
...	
...	
...	...	...	...	100	...	...	100	...
...	...	...	...	100	...	...	100	...
...	...	...	...	75	...	...	75	...
...	...	...	...	800	...	...	800	...
...	...	...	...	3,425	...	...	3,425	...
...	...	...	...	6,190	...	...	6,190	...
...	...	...	...	10,490	...	...	10,490	...
...	...	...	...	10,590	...	...	10,590	...
28	226	...	...	86,265	226	...	86,491	10

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS.	FINAL DEMAND.	
				Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
HISSAR.	I	1st Grade ...	500	1	500	...	500	...	500	...	1	500
		2nd " ...	200	3	600	...	600	2	600	...	3	600
		3rd " ...	150	4	600	...	600	...	600	...	4	600
		4th " ...	100	8	800	...	800	...	800	...	8	800
		TOTAL ...	...	16	2,500	...	2,500	2	2,500	...	16	2,500
	II	1st Grade ...	75	7	525	2	525	...	525	...	7	525
		2nd " ...	50	19	950	3	950	...	950	...	19	950
		3rd " ...	25	116	2,900	8	2,900	...	2,900	...	116	2,900
		4th " ...	10	414	4,140	19	4,130	...	4,130	...	413	4,130
		TOTAL ...	...	556	8,515	32	8,505	...	8,505	...	555	8,505
GRAND TOTAL ...	...	572	11,015	32	11,005	...	11,005	..	571	11,005		
ROHTAK.	I	1st Grade ...	500	1	500	...	500	...	500	...	1	500
		2nd " ...	200	3	600	...	600	...	600	...	3	600
		3rd " ...	150	8	1,200	2	1,075	...	1,075	...	6	900
		4th " ...	100	5	500	...	500	...	500	...	6	600
		TOTAL ...	...	17	2,800	2	2,675	...	2,675	...	16	2,600
	II	1st Grade ...	75	12	900	...	900	...	900	...	13	975
		2nd " ...	50	49	2,450	5	2,240	...	2,240	...	44	2,200
		3rd " ...	25	200	5,000	10	4,865	...	4,865	...	193	4,825
		4th " ...	10	639	6,390	21	6,180	...	6,180	...	626	6,260
		TOTAL ...	...	900	14,740	36	14,185	...	14,185	...	876	14,260
GRAND TOTAL ...	...	917	17,540	38	16,860	...	16,860	...	896	16,860		
SIRSA.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	2	400	1	350	...	350	...	1	200
		3rd " ...	150	4	600	3	450	...	450	...	2	300
		4th " ...	100	5	500	...	500	...	500	...	8	800
		TOTAL ...	...	11	1,500	4	1,300	...	1,300	...	11	1,300
	II	1st Grade ...	75	8	600	3	525	...	525	...	5	375
		2nd " ...	50	21	1,050	3	975	...	975	...	21	1,050
		3rd " ...	25	72	1,800	9	1,650	1	1,640	...	65	1,625
		4th " ...	10	200	2,000	5	1,950	1	1,950	20	202	2,020
		TOTAL ...	...	301	5,450	20	5,100	2	5,090	20	293	5,070
GRAND TOTAL ...	..	312	6,950	24	6,400	2	6,390	20	304	6,370		
TOTAL FOR DIVISION ...	...	1,801	35,505	94	34,265	4	34,255	20	1,767	34,235		

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of Fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	500	500	...	Population ... 504,183 No. of villages ... 631 No. of villages in which there are Licenses ... 134 Proportion of persons taxed ... $\frac{1}{200}$ Incidence of tax per 1,000 of population ... Rs. 21
...	600	...	...	600	...	
...	600	...	...	600	...	
...	800	...	...	800	...	
...	2,500	...	...	2,500	...	
...	525	...	...	525	...	
...	950	...	...	950	...	
...	2,900	...	...	2,900	...	
...	4,130	...	...	4,130	...	
...	8,505	...	...	8,505	...	
...	11,005	...	...	11,005	...	
...	500	...	...	500	...	
...	600	...	...	600	...	
...	900	...	...	900	...	
...	600	...	...	600	...	
...	2,600	2,600	...	Population ... 553,609 No. of villages ... 486 No. of villages in which there are Licenses ... 182 Proportion of persons taxed ... $\frac{1}{221}$ Incidence of tax per 1,000 of population ... Rs. 30
...	975	...	...	975	...	
...	2,200	...	...	2,200	...	
...	4,825	...	...	4,825	...	
6	60	...	...	6,260	60	...	6,320	...
6	60	...	...	14,260	60	...	14,320	...
6	60	...	...	16,860	60	...	16,920	...
...	200	...	...	200	...	
...	300	...	...	300	...	
...	800	...	...	800	...	
...	1,300	...	...	1,300	...	
...	375	375	...	Population ... 253,275 No. of villages ... 658 No. of villages in which there are Licenses ... 74 Proportion of persons taxed ... $\frac{1}{833}$ Incidence of tax per 1,000 of population ... Rs. 26
...	1,050	...	...	1,050	...	
...	1,625	...	...	1,625	...	
...	2,020	...	...	2,020	...	
...	5,070	...	...	5,070	...	
...	6,370	...	...	6,370	...	
6	60	...	...	34,235	60	...	34,295	...

District.	Class.	Grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS	FINAL DEMAND		
			Fee of each grade.	Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
UMBALLA.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	4	800	...	800	...	800	...	4	800
		3rd " ...	150	4	600	...	600	...	600	...	4	600
		4th " ...	100	30	3,000	1	2,975	...	2,975	...	29	2,900
		TOTAL ...	...	38	4,400	1	4,375	...	4,375	...	37	4,300
	II	1st Grade ...	75	35	2,625	...	2,625	...	2,625	...	36	2,700
		2nd " ...	50	114	5,700	3	5,550	...	5,550	...	111	5,550
		3rd " ...	25	429	10,725	5	10,650	...	10,650	...	426	10,650
		4th " ...	10	1,094	10,940	7	10,920	1	10,910	...	1,091	10,910
		TOTAL ...	...	1,672	29,990	15	29,745	1	29,735	...	1,664	29,810
GRAND TOTAL ...	...	1,710	34,390	16	34,120	1	34,110	...	1,701	34,110		
LUDHIANA.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	2	400	...	400	...	400	...	2	400
		3rd " ...	150	1	150	...	150	...	150	...	1	150
		4th " ...	100	27	2,700	9	2,525	...	2,525	...	22	2,525
		TOTAL ...	...	30	3,250	9	3,075	...	3,075	...	25	2,700
	II	1st Grade ...	75	9	675	3	650	...	650	...	11	825
		2nd " ...	50	51	2,550	24	2,360	...	2,360	...	47	2,360
		3rd " ...	25	201	5,025	68	4,690	...	4,690	...	186	4,690
		4th " ...	10	837	8,370	259	7,800	...	7,800	...	800	8,000
		TOTAL ...	...	1,098	16,620	354	15,500	...	15,500	...	1,044	15,825
GRAND TOTAL ...	...	1,128	19,870	363	18,575	...	18,575	...	1,069	18,575		
SIMLA.	I	1st Grade ...	500	2	1,000	...	1,000	...	1,000	...	2	1,000
		2nd " ...	200	5	1,000	1	800	...	800	...	4	800
		3rd " ...	150	7	1,050	3	750	1	600	...	4	600
		4th " ...	100	8	800	1	700	...	700	...	7	700
		TOTAL ...	...	22	3,850	5	3,250	1	3,100	...	17	3,100
	II	1st Grade ...	75	13	975	1	975	...	975	...	13	975
		2nd " ...	50	20	1,000	...	1,000	...	1,000	...	20	1,000
		3rd " ...	25	51	1,275	10	1,100	1	1,100	...	44	1,100
		4th " ...	10	179	1,790	22	1,670	1	1,660	...	166	1,660
		TOTAL ...	...	263	5,040	33	4,745	2	4,735	...	243	4,735
GRAND TOTAL ...	...	285	8,890	38	7,995	3	7,835	...	260	7,835		
TOTAL FOR DIVISION ...	...	3,123	63,150	417	60,690	4	60,520	...	3,030	60,520		

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	Population ... 1,067,263 No. of villages ... 2,226 No. of villages in which there are Licenses ... 310 Proportion of persons taxed ... $\frac{1}{627}$ Incidence of tax per 1,000 of population ... Rs. 32
...	800	...	...	800	...	
...	600	...	...	600	...	
...	2,900	...	...	2,900	...	
...	4,300	...	...	4,300	...	
...	2,700	...	...	2,700	...	
...	5,460	...	...	5,460	90	
...	10,600	...	...	10,600	50	
...	10,820	...	...	10,820	90	
...	29,580	...	...	29,580	230	
...	33,880	...	...	33,880	230	
...	Population ... 618,835 No. of villages ... 903 No. of villages in which there are Licenses ... 174 Proportion of persons taxed ... $\frac{1}{578}$ Incidence of tax per 1,000 of population ... Rs. 30
...	400	...	...	400	...	
...	150	...	...	150	...	
...	2,200	...	...	2,200	...	
...	2,750	...	...	2,750	...	
...	825	...	...	825	...	
...	2,350	...	...	2,350	...	
...	4,650	...	...	4,650	...	
...	8,000	...	...	8,000	...	
...	15,825	...	...	15,825	...	
...	18,575	...	...	18,575	...	
...	1,000	1,000	...	Population ... 42,945 No. of villages ... 265 No. of villages in which there are Licenses ... Nil Proportion of persons taxed ... $\frac{1}{168}$ Incidence of tax per 1,000 of population ... Rs. 182
...	800	...	...	800	...	
...	600	...	...	600	...	
...	700	...	...	700	...	
...	3,100	...	...	3,100	...	
...	975	...	...	975	...	
3	38	...	...	1,000	38	...	1,038	...
3	19	...	...	1,100	19	...	1,119	...
13	32	...	...	1,640	32	...	1,672	20
19	89	...	...	4,715	89	...	4,804	20
19	89	...	...	7,815	89	...	7,904	20
19	89	...	...	60,270	89	...	60,359	250

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS	FINAL DEMAND.	
				Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
JULLUNDUR.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	4	800	1	600	...	600	...	3	600
		3rd " ...	150	6	900	2	600	...	600	...	4	600
		4th " ...	100	13	1,300	6	1,000	...	1,000	...	10	1,000
		TOTAL ...	...	23	3,000	9	2,200	...	2,200	...	17	2,200
	II	1st Grade ...	75	16	1,200	2	1,200	...	1,200	...	16	1,200
		2nd " ...	50	49	2,450	9	2,100	...	2,100	...	42	2,100
		3rd " ...	25	241	6,025	73	4,330	3	4,275	...	171	4,275
		4th " ...	10	712	7,120	102	6,750	3	6,720	...	672	6,720
		TOTAL ...	...	1,018	16,795	186	14,380	6	14,295	...	901	14,295
		GRAND TOTAL ...	...	1,041	19,795	195	16,580	6	16,495	...	918	16,495
HOSHARPUR.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	6	1,200	3	1,200	1	1,100	...	5	1,000
		3rd " ...	150	1	150	...	150	...	150	...	1	150
		4th " ...	100	8	800	2	800	2	750	...	8	800
		TOTAL ...	...	15	2,150	5	2,150	3	2,000	...	14	1,950
	II	1st Grade ...	75	7	525	6	525	4	450	...	4	300
		2nd " ...	50	32	1,600	15	1,500	3	1,435	...	31	1,550
		3rd " ...	25	184	4,600	52	4,585	3	4,570	...	185	4,625
		4th " ...	10	670	6,700	158	6,640	10	6,620	...	665	6,650
		TOTAL ...	...	893	13,425	231	13,250	20	13,075	...	885	13,125
		GRAND TOTAL ...	...	908	15,575	236	15,400	23	15,075	...	899	15,075
KANGRA.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	1	200	...	200	...	200	...	50	150
		3rd " ...	150	...	...	...	...	...	...	...	...	...
		4th " ...	100	...	...	...	...	...	...	...	...	...
		TOTAL ...	...	1	200	...	200	...	200	...	50	150
	II	1st Grade ...	75	1	75	...	75	...	75	...	1	75
		2nd " ...	50	2	100	...	100	...	100	...	2	100
		3rd " ...	25	39	975	...	975	...	975	...	39	943
		4th " ...	10	352	3,520	15	3,370	...	3,370	...	337	3,370
		TOTAL ...	...	394	4,670	15	4,520	...	4,520	...	30	379
		GRAND TOTAL ...	...	395	4,870	15	4,720	...	4,720	80	380	4,640
		TOTAL FOR DIVISION ...	...	2,344	40,240	446	36,700	29	36,290	80	2,197	36,210

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	91	20	21
...	Population ... 789,555 No. of villages ... 1,208 No. of villages in which there are Licenses ... 159 Proportion of persons taxed ... $\frac{1}{860}$ Incidence of tax per 1,000 of population ... Rs. 21
...	...	...	...	600	...	...	600	...
...	...	...	...	450	...	...	450	150
...	...	...	...	1,000	...	...	1,000	...
...	2,050	2,050	150	Population ... 901,381 No. of villages ... 2,183 No. of villages in which there are Licenses ... 219 Proportion of persons taxed ... $\frac{1}{1003}$ Incidence of tax per 1,000 of population ... Rs. 16
1	75	...	...	1,200	75	...	1,275	...
...	...	...	...	2,100	...	...	2,100	...
...	...	...	...	4,275	...	...	4,275	...
...	6,720	6,720	...	Population ... 730,845 No. of villages ... 740 No. of villages in which there are Licenses ... 137 Proportion of persons taxed ... $\frac{1}{1923}$ Incidence of tax per 1,000 of population ... Rs. 6
1	75	...	...	14,295	75	...	14,370	...
1	75	...	...	16,345	75	...	16,420	150
...	...	...	...	1,000	...	...	1,000	...
...	150	150	...	Population ... 730,845 No. of villages ... 740 No. of villages in which there are Licenses ... 137 Proportion of persons taxed ... $\frac{1}{1923}$ Incidence of tax per 1,000 of population ... Rs. 6
...	...	...	...	800	...	...	800	...
...	...	...	...	1,950	...	...	1,950	...
...	...	...	...	300	...	...	300	...
...	1,550	1,550	...	Population ... 730,845 No. of villages ... 740 No. of villages in which there are Licenses ... 137 Proportion of persons taxed ... $\frac{1}{1923}$ Incidence of tax per 1,000 of population ... Rs. 6
...	...	...	...	4,625	...	...	4,625	...
...	...	...	...	6,650	...	...	6,650	...
...	...	...	...	13,125	...	...	13,125	...
...	15,075	15,075	...	Population ... 730,845 No. of villages ... 740 No. of villages in which there are Licenses ... 137 Proportion of persons taxed ... $\frac{1}{1923}$ Incidence of tax per 1,000 of population ... Rs. 6
...	...	...	...	150	...	...	150	...
...	...	...	...	150	...	...	150	...
...	...	...	...	75	...	...	75	...
...	100	100	...	Population ... 730,845 No. of villages ... 740 No. of villages in which there are Licenses ... 137 Proportion of persons taxed ... $\frac{1}{1923}$ Incidence of tax per 1,000 of population ... Rs. 6
2	25	...	...	945	25	...	970	...
1	10	...	...	3,370	10	...	3,380	...
3	35	...	...	4,490	35	...	4,525	...
3	35	4,640	35	...	4,525	...	Population ... 730,845 No. of villages ... 740 No. of villages in which there are Licenses ... 137 Proportion of persons taxed ... $\frac{1}{1923}$ Incidence of tax per 1,000 of population ... Rs. 6
4	110	...	...	36,060	110	...	36,170	150

District.	Class.	Grade,	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS.	FINAL DEMAND.	
				Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
AMRITSAR.	I	1st Grade ..	500	4	2,000	..	2,000	..	2,000	..	4	2,000
		2nd " ..	200	3	600	1	400	..	400	..	2	400
		3rd " ..	150	7	1,050	2	750	..	750	..	5	750
		4th " ..	100	35	3,500	6	2,900	..	2,900	..	29	2,900
		TOTAL ..	..	49	7,150	9	6,050	..	6,050	..	40	6,050
	II	1st Grade ..	75	35	2,625	3	2,400	..	2,400	..	32	2,400
		2nd " ..	50	79	3,950	4	3,750	..	3,750	..	75	3,750
		3rd " ..	25	316	7,900	8	7,700	1	7,675	..	307	7,675
		4th " ..	10	1,278	12,780	35	12,430	4	12,390	..	1,239	12,390
		TOTAL ..	..	1,708	27,255	50	26,280	5	26,215	..	1,653	26,215
GRAND TOTAL ..	..	1,757	34,405	59	32,330	5	32,265	..	1,693	32,265		
GURDASPUR.	I	1st Grade ..	500	..	..	..	..	..	..	..	..	..
		2nd " ..	200	1	200	1	200	..	200	..	1	200
		3rd " ..	150	1	150	1	..	..	..	..	..	..
		4th " ..	100	4	400	3	300	..	300	..	3	300
		TOTAL ..	..	6	750	5	500	..	500	..	4	500
	II	1st Grade ..	75	6	450	4	525	..	525	..	7	525
		2nd " ..	50	22	1,100	8	950	..	950	..	19	950
		3rd " ..	25	89	2,225	28	1,975	..	1,975	..	79	1,975
		4th " ..	10	329	3,290	94	3,150	..	3,150	..	315	3,150
		TOTAL ..	..	446	7,065	134	6,600	..	6,600	..	420	6,600
GRAND TOTAL ..	..	452	7,815	139	7,100	..	7,100	..	424	7,100		
SIALKOT.	I	1st Grade ..	500	..	..	..	..	..	..	..	..	..
		2nd " ..	200	..	..	..	..	..	..	..	..	..
		3rd " ..	150	..	..	..	..	..	..	..	..	..
		4th " ..	100	1	100	1	100	..	100	..	1	100
		TOTAL ..	..	1	100	1	100	..	100	..	1	100
	II	1st Grade ..	75	10	750	..	750	..	750	..	10	750
		2nd " ..	50	33	1,650	6	1,650	..	1,650	..	33	1,650
		3rd " ..	25	154	3,850	34	3,825	..	3,825	..	153	3,825
		4th " ..	10	742	7,420	82	7,340	1	7,330	..	733	7,330
		TOTAL ..	..	939	13,670	122	13,565	1	13,555	..	929	13,555
GRAND TOTAL ..	..	940	13,770	123	13,665	1	13,655	..	930	13,655		
TOTAL FOR DIVISION ..	..	3,149	55,990	321	53,095	6	53,020	..	3,047	53,020		

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	2,000	2,000	...	Population ... 893,266 No. of villages ... 1,074 No. of villages in which there are Licenses ... 209 Proportion of persons taxed ... $\frac{1}{349}$ Incidence of tax per 1,000 of population ... Rs. 29
...	400	...	...	400	...	
...	750	...	...	750	...	
...	2,900	...	...	2,900	...	
...	6,050	...	...	6,050	...	
...	2,400	...	...	2,400	...	
...	3,750	...	...	3,750	...	
...	7,675	...	...	7,675	...	
...	12,080	...	...	12,080	310	
...	25,905	...	...	25,905	310	
...	31,955	...	...	31,955	310	
...	Population ... 823,695 No. of villages ... 2,291 No. of villages in which there are Licenses ... 125 Proportion of persons taxed ... $\frac{1}{1943}$ Incidence of tax per 1,000 of population ... Rs. 8
...	200	...	...	200	...	
...	300	...	...	300	...	
...	500	...	...	500	...	
...	525	...	...	525	...	
...	950	...	...	950	...	
...	1,975	...	...	1,975	...	
...	3,140	...	...	3,140	10	
...	6,590	...	...	6,590	10	
...	7,090	...	...	7,090	10	
...	Population ... 1,012,148 No. of villages ... 2,332 No. of villages in which there are Licenses ... 279 Proportion of persons taxed ... $\frac{1}{1088}$ Incidence of tax per 1,000 of population ... Rs. 13
...	100	...	...	100	...	
...	100	...	...	100	...	
...	750	...	...	750	...	
...	1,650	...	...	1,650	...	
...	3,825	...	...	3,825	...	
5	50	...	...	7,330	50	...	7,380	...
5	50	...	...	13,555	50	...	13,605	...
5	50	...	...	13,655	50	...	13,705	...
5	50	...	...	52,700	50	...	52,750	320

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSION.	FINAL DEMAND.	
				Number charged.	Amount charged.	Number of objec- tions.	Amount charged after disposal of objections.	Number of ap- peals.	Amount charged after disposal of appeal.	Amount of remis- sions to persons carrying on busi- ness for period of year only.	Number of licen- ses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
LAHORE.	I	1st Grade ...	500	1	500	...	500	...	500	...	1	500
		2nd " ...	200	6	1,200	3	600	...	600	...	3	600
		3rd " ...	150	2	300	1	150	...	150	...	1	150
		4th " ...	100	17	1,700	4	1,600	...	1,600	...	16	1,600
		TOTAL ...	...	26	3,700	8	2,850	...	2,850	...	21	2,850
	II	1st Grade ...	75	17	1,275	11	1,050	...	1,050	...	14	1,050
		2nd " ...	50	49	2,450	16	2,100	...	2,100	...	42	2,100
		3rd " ...	25	174	4,350	47	3,810	...	3,800	...	152	3,800
		4th " ...	10	1,156	11,560	347	8,930	4	8,930	...	893	8,930
		TOTAL ...	...	1,396	19,635	421	15,890	5	15,880	...	1,101	15,880
	GRAND TOTAL ...	...	1,422	23,335	429	18,740	5	18,730	...	1,122	18,730	
GUJRANWALA.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...	...
		4th " ...	100	6	600	1	500	...	500	...	5	500
		TOTAL ...	...	6	600	1	500	...	500	...	5	500
	II	1st Grade ...	75	7	525	2	525	...	525	...	7	525
		2nd " ...	50	17	850	3	850	...	850	...	17	850
		3rd " ...	25	127	3,175	16	3,175	1	3,175	...	127	3,175
		4th " ...	10	398	3,980	53	3,960	3	3,930	...	393	3,930
		TOTAL ...	...	549	8,530	74	8,510	4	8,480	...	544	8,480
	GRAND TOTAL ...	...	555	9,130	75	9,010	4	8,980	...	549	8,980	
FEROZEPORE.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	5	1,000	1	1,000	...	1,000	...	5	1,000
		3rd " ...	150	1	150	...	150	...	150	...	1	150
		4th " ...	100	8	800	2	800	...	800	...	8	800
		TOTAL ...	...	14	1,950	3	1,950	...	1,950	...	14	1,950
	II	1st Grade ...	75	12	900	4	900	...	900	...	12	900
		2nd " ...	50	31	1,550	9	1,350	...	1,350	...	27	1,350
		3rd " ...	25	95	2,375	7	2,350	...	2,350	...	94	2,350
		4th " ...	10	443	4,430	73	4,230	...	4,230	30	420	4,200
		TOTAL ...	...	581	9,255	93	8,830	...	8,830	30	553	8,800
	GRAND TOTAL ...	...	595	11,205	96	10,780	...	10,780	30	567	10,750	
	TOTAL FOR DIVISION ...	...	2,572	43,670	600	38,530	9	38,490	30	2,238	38,460	

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
..	500	500	..	Population .. 9,24,106 No. of villages .. 1,455 No. of villages in which there are Licenses .. 274 Proportion of persons taxed .. $\frac{1}{823}$ Incidence of tax per 1,000 of population .. 20
..	600	..	..	600	..	
..	150	..	..	150	..	
..	1,600	..	..	1,600	..	
..	2,850	..	..	2,850	..	
..	1,050	..	..	1,050	..	
..	2,100	..	..	2,100	..	
..	3,800	..	..	3,800	..	
..	8,890	..	..	8,890	40	
..	15,840	..	..	15,840	40	
..	18,690	..	..	18,690	40	
..	Population .. 6,16,892 No. of villages .. (a) No. of villages in which there are Licenses .. 179 Proportion of persons taxed .. $\frac{1}{1123}$ Incidence of tax per 1,000 of population .. 14
..	400	..	..	400	100	
..	400	..	..	400	100	
..	525	..	..	525	..	
..	850	..	..	850	..	
..	3,175	..	..	3,175	..	
..	3,920	..	..	3,920	10	
..	8,470	..	..	8,470	10	
..	8,870	..	..	8,870	110	
..	1,000	..	..	1,000	..	
..	150	..	..	150	..	
..	800	..	..	800	..	
..	1,950	1,950	..	Population .. 6,50,519 No. of villages .. 1,307 No. of villages in which there are Licenses .. 155 Proportion of persons taxed .. $\frac{1}{1147}$ Incidence of tax per 1,000 of population .. 16
..	900	..	..	900	..	
..	1,350	..	..	1,350	..	
..	2,350	..	..	2,350	..	
..	4,200	..	..	4,200	..	
..	8,800	..	..	8,800	..	
..	10,750	..	..	10,750	..	
..	38,310	..	..	38,310	150	

(a) Deputy Commissioner states cannot be ascertained as there are no Census returns in his Office.

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS	FINAL DEMANDS	
				Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
RAWALPINDI.	I	1st Grade ..	500	5	2,500	2	1,500	..	1,500	..	3	1,500
		2nd " ..	200	9	1,800	4	1,800	..	1,800	..	9	1,800
		3rd " ..	150	9	1,350	3	1,350	..	1,350	..	9	1,350
		4th " ..	100	26	2,600	15	2,400	..	2,400	..	24	2,400
		TOTAL ..	..	49	8,250	24	7,050	..	7,050	..	45	7,050
	II	1st Grade ..	75	17	1,275	12	1,125	..	1,125	..	15	1,125
		2nd " ..	50	87	4,350	67	4,000	..	4,000	..	80	4,000
		3rd " ..	25	278	6,950	132	6,750	..	6,750	..	270	6,750
		4th " ..	10	1,026	10,260	408	9,950	..	9,950	..	995	9,950
		TOTAL ..	..	1,408	22,835	619	21,825	..	21,825	..	1,360	21,825
GRAND TOTAL ..		..	1,457	31,085	643	28,875	..	28,875	..	1,405	28,875	
JHELUM.	I	1st Grade ..	500	..	..	..	..	..	..	..	..	..
		2nd " ..	200	1	200	..	200	..	200	..	1	200
		3rd " ..	150	..	..	..	..	..	..	..	..	..
		4th " ..	100	11	1,100	3	975	..	975	..	9	900
		TOTAL ..	..	12	1,300	3	1,175	..	1,175	..	10	1,100
	II	1st Grade ..	75	14	1,050	2	975	..	975	..	14	1,050
		2nd " ..	50	57	2,850	15	2,750	1	2,750	..	55	2,750
		3rd " ..	25	203	5,075	90	4,930	..	4,930	10	194	4,840
		4th " ..	10	728	7,280	247	6,840	1	6,830	..	691	6,810
		TOTAL ..	..	1,002	16,255	354	15,495	2	15,485	10	954	15,500
GRAND TOTAL ..		..	1,014	17,555	357	16,670	2	16,660	10	964	16,650	
GUJRAT.	I	1st Grade ..	500	..	..	..	..	..	..	..	..	..
		2nd " ..	200	..	..	..	..	..	..	..	..	..
		3rd " ..	150	..	..	..	..	..	..	..	..	..
		4th " ..	100	..	..	..	..	..	..	..	..	..
		TOTAL ..	..	..	..	..	..	..	..	..	..	..
	II	1st Grade ..	75	2	150	1	75	..	75	..	1	75
		2nd " ..	50	18	900	18	650	..	650	..	13	650
		3rd " ..	25	136	3,400	110	2,750	..	2,750	..	110	2,750
		4th " ..	10	479	4,790	139	4,540	..	4,540	..	454	4,540
		TOTAL ..	..	635	9,240	268	8,015	..	8,015	..	578	8,015
GRAND TOTAL ..		..	635	9,240	268	8,015	..	8,015	..	578	8,015	
SHAHPUR.	I	1st Grade ..	500	..	..	..	..	..	..	..	..	..
		2nd " ..	200	..	..	..	..	..	..	..	..	..
		3rd " ..	150	..	..	..	..	..	..	..	..	..
		4th " ..	100	2	200	..	200	..	200	..	2	200
		TOTAL ..	..	2	200	..	200	..	200	..	2	200
	II	1st Grade ..	75	3	225	..	225	..	225	..	3	225
		2nd " ..	50	12	600	2	550	..	550	..	11	550
		3rd " ..	25	71	1,775	8	1,725	..	1,725	55	70	1,695
		4th " ..	10	491	4,910	131	4,380	..	4,380	..	438	4,380
		TOTAL ..	..	577	7,510	141	6,880	..	6,880	55	522	6,850
GRAND TOTAL ..		..	579	7,710	141	7,080	..	7,080	55	524	7,050	
TOTAL FOR DIVISION ..		..	3,685	65,590	1,409	60,640	2	60,630	65	3,471	60,590	

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	1,000	1,000	500	Population ... 820,512 No. of villages ... 1,669 No. of villages in which there are Licenses ... 361 Proportion of persons taxed ... $\frac{1}{564}$ Incidence of tax per 1,000 of population ... 35
...	1,800	...	...	1,800	...	
...	1,350	...	...	1,350	...	
...	2,400	...	...	2,400	...	
...	6,550	...	...	6,550	500	
...	1,050	...	...	1,050	75	
...	3,900	...	...	3,900	100	
...	6,700	...	...	6,700	50	
...	9,905	...	...	9,905	45	
...	21,555	...	...	21,555	270	
...	28,105	...	...	28,105	770	
...	Population ... 580,373 No. of villages ... 993 No. of villages in which there are Licenses ... 182 Proportion of persons taxed ... $\frac{1}{611}$ Incidence of tax per 1,000 of population ... 28
...	200	...	...	200	...	
...	900	...	...	900	...	
...	1,100	...	...	1,100	...	
...	1,050	...	...	1,050	...	
...	2,600	...	...	2,600	150	
...	4,690	...	...	4,690	150	
...	6,760	...	...	6,760	150	
...	15,100	...	...	15,100	450	
...	16,200	...	...	16,200	450	
...	Population ... 689,115 No. of villages ... 1,429 No. of villages in which there are Licenses ... 197 Proportion of persons taxed ... $\frac{1}{1192}$ Incidence of tax per 1,000 of population ... 12
...	75	...	...	75	...	
...	650	...	...	650	...	
...	2,750	...	...	2,750	...	
...	4,540	...	...	4,540	...	
...	8,015	...	...	8,015	...	
...	8,015	...	...	8,015	...	
...	
...	200	...	...	200	...	
...	200	...	...	200	...	
...	225	225	...	Population ... 421,508 No. of villages ... 729 No. of villages in which there are Licenses ... 138 Proportion of persons taxed ... $\frac{1}{804}$ Incidence of tax per 1,000 of population ... 17
...	550	...	...	550	...	
...	1,695	...	...	1,695	...	
...	4,380	...	...	4,380	...	
...	6,850	...	...	6,850	...	
...	7,050	...	...	7,050	...	
...	59,370	...	...	59,370	1,220	

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS.	FINAL DEMAND	
				Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
MOOLTAN.	I	1st Grade	500	...	...	...	...	...	...	...	...	...
		2nd "	200	5	1,000	2	1,000	...	1,000	...	5	1,000
		3rd "	150	3	450	2	450	...	450	...	3	450
		4th "	100	19	1,900	12	1,300	1	1,300	...	13	1,300
		TOTAL	...	27	3,350	16	2,750	1	2,750	...	21	2,750
	II	1st Grade	75	19	1,425	6	1,425	...	1,425	75	18	1,350
		2nd "	50	62	3,100	25	2,700	...	2,700	50	53	2,650
		3rd "	25	230	5,750	72	5,600	4	5,550	...	222	5,550
		4th "	10	925	9,250	257	8,950	2	8,940	20	892	8,920
		TOTAL	...	1,236	19,525	360	18,675	6	18,615	145	1,185	18,470
	GRAND TOTAL	...	1,263	22,875	376	21,425	7	21,365	145	1,206	21,220	
	JHANG.	I	1st Grade	500
2nd "			200	...	...	...	...	...	...	...	...	...
3rd "			150	...	...	...	...	...	...	...	...	...
4th "			100	10	1,000	7	900	1	900	...	9	900
TOTAL			...	10	1,000	7	900	1	900	...	9	900
II		1st Grade	75	16	1,200	13	1,125	...	1,125	...	14	1,050
		2nd "	50	37	1,850	26	1,825	2	1,825	...	37	1,850
		3rd "	25	216	5,400	158	5,160	5	5,135	...	201	5,025
		4th "	10	1,035	10,350	718	9,460	8	9,460	...	962	9,620
		TOTAL	...	1,304	18,800	915	17,570	15	17,545	...	1,214	17,545
GRAND TOTAL		...	1,314	19,800	922	18,470	16	18,445	...	1,223	18,445	
MONTGOMERY.		I	1st Grade	500
	2nd "		200	1	200	...	200	...	200	...	1	200
	3rd "		150	...	...	...	...	...	...	...	...	...
	4th "		100	2	200	...	200	...	200	...	2	200
	TOTAL		...	3	400	...	400	...	400	...	3	400
	II	1st Grade	75	7	525	1	450	...	450	...	6	450
		2nd "	50	18	900	1	850	...	850	...	17	850
		3rd "	25	124	3,100	12	2,800	...	2,800	...	112	2,800
		4th "	10	527	5,270	50	4,770	1	4,760	...	476	4,760
		TOTAL	...	676	9,795	64	8,870	1	8,860	...	611	8,860
	GRAND TOTAL	...	679	10,195	64	9,270	1	9,260	...	614	9,260	
	MUZAFFARGARH.	I	1st Grade	500
2nd "			200	...	...	...	...	...	...	...	...	...
3rd "			150	...	...	...	...	...	...	...	...	...
4th "			100	2	200	...	200	...	200	...	2	200
TOTAL			...	2	200	...	200	...	200	...	2	200
II		1st Grade	75	1	75	...	75	...	75	...	1	75
		2nd "	50	13	650	1	600	...	600	...	12	600
		3rd "	25	74	1,850	3	1,775	...	1,775	...	72	1,800
		4th "	10	536	5,360	16	5,200	...	5,200	...	522	5,220
		TOTAL	...	624	7,935	20	7,650	...	7,650	...	607	7,695
GRAND TOTAL		...	626	8,135	20	7,850	...	7,850	...	609	7,895	
TOTAL FOR DIVISION		...	3,882	61,005	1,382	57,015	24	56,920	145	3,652	56,820	

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	Population ... 551,964 No. of villages ... 1,400 No. of villages in which there are licenses ... 291 Proportion of persons taxed ... $\frac{1}{457}$ Incidence of tax per 1,000 of population ... 38
...	1,000	...	...	1,000	...	
...	450	...	...	450	...	
...	1,309	...	...	1,300	...	
...	2,750	...	...	2,750	...	
...	1,350	...	...	1,350	...	
...	2,600	...	...	2,600	50	
...	5,450	...	...	5,450	100	
...	8,770	...	...	8,770	150	
...	18,170	...	...	18,170	300	
...	20,920	...	...	20,920	300	
...	Population ... 395,206 No. of villages ... 761 No. of villages in which there are licenses ... 293 Proportion of persons taxed ... $\frac{1}{323}$ Incidence of tax per 1,000 of population ... 47
...	900	...	...	900	...	
...	900	...	...	900	...	
...	1,050	...	...	1,050	...	
...	1,850	...	...	1,850	...	
...	5,025	...	...	5,025	...	
3	30	...	...	9,620	30	...	9,650	...
3	30	...	...	17,545	30	...	17,575	...
3	30	...	...	18,445	30	...	18,475	...
...	200	...	...	200	...	
...	200	...	...	200	...	
...	400	...	...	400	...	
...	450	...	...	450	...	
...	850	...	...	850	...	
...	2,735	...	...	2,735	65	
...	4,690	...	...	4,690	70	
...	8,725	...	...	8,725	135	
...	9,125	...	...	9,125	135	
...	Population ... 426,529 No. of villages ... 1,616 No. of villages in which there are licenses ... 247 Proportion of persons taxed ... $\frac{1}{694}$ Incidence of tax per 1,000 of population ... 21
...	200	...	...	200	...	
...	200	...	...	200	...	
...	200	...	...	200	...	
...	75	...	...	75	...	
...	600	...	...	600	...	
4	100	...	...	1,800	100	...	1,900	...
66	660	...	...	5,220	660	...	5,880	...
70	760	...	...	7,695	760	...	8,455	...
70	760	...	...	7,895	760	...	8,655	...
73	790	...	...	56,385	790	...	57,175	435

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS Amount of remis- sions to persons carrying on busi- ness for period of year only.	FINAL DEMAND.	
				Number charged.	Amount charged.	Number of objec- tions.	Amount charged after disposal of objections.	Number of ap- peals.	Amount charged after disposal of appeal.		Number of licen- ses.	Amount of fees charged.
				1	2	3	4	5	6		7	8	9	10	11
DERA ISMAIL KHAN.	I	1st Grade	500	...	...	...	...	...	...	...	...	...
		2nd "	200	2	400	2	400	...	400	...	2	400
		3rd "	150	2	300	1	300	1	300	...	2	300
		4th "	100	6	600	3	600	...	600	...	6	600
		TOTAL	10	1,300	6	1,300	1	1,300	...	10	1,300
	II	1st Grade	75	4	300	1	300	1	225	...	3	225
		2nd "	50	34	1,700	21	1,400	1	1,350	...	27	1,350
		3rd "	25	130	3,250	39	3,150	1	3,175	...	127	3,175
		4th "	10	483	4,830	189	4,470	4	4,440	...	444	4,440
		TOTAL	651	10,080	250	9,320	7	9,190	...	601	9,190
GRAND TOTAL	...	...	661	11,380	256	10,620	8	10,490	...	611	10,490	
DERA GHAZI KHAN.	I	1st Grade	500	...	...	...	...	...	...	...	...	...
		2nd "	200	1	200	...	200	...	200	...	1	200
		3rd "	150	1	150	...	150	...	150	...	1	150
		4th "	100	1	100	1	25	...	25	...	...	...
		TOTAL	3	450	1	375	...	375	...	2	350
	II	1st Grade	75	2	150	1	75	...	75	...	1	75
		2nd "	50	10	500	1	450	...	450	...	9	450
		3rd "	25	29	725	...	725	...	725	...	30	750
		4th "	10	181	1,810	1	1,810	...	1,810	...	181	1,810
		TOTAL	222	3,185	3	3,060	...	3,060	...	221	3,085
GRAND TOTAL	...	...	225	3,635	4	3,435	...	3,435	...	223	3,435	
BANNU.	I	1st Grade	500	...	...	...	...	...	...	...	...	...
		2nd "	200	...	...	...	...	...	...	...	...	...
		3rd "	150	...	...	...	...	...	...	...	...	...
		4th "	100	1	100	...	100	...	100	...	1	100
		TOTAL	1	100	...	100	...	100	...	1	100
	II	1st Grade	75	2	150	...	150	...	150	...	2	150
		2nd "	50	22	1,100	...	1,100	...	1,100	...	22	1,100
		3rd "	25	37	925	...	925	...	925	...	37	925
		4th "	10	159	1,590	...	1,590	...	1,590	...	159	1,590
		TOTAL	220	3,765	...	3,765	...	3,765	...	220	3,765
GRAND TOTAL	...	...	221	3,865	...	3,865	...	3,865	...	221	3,865	
TOTAL FOR DIVISION	...	...	1,107	18,880	260	17,920	8	17,790	...	1,055	17,790	

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	Population ... 441,649 No. of villages ... 822 No. of villages in which there are licenses ... 128 Proportion of persons taxed ... $\frac{1}{723}$ Incidence of tax per 1,000 of population ... 23
...	400	...	...	400	...	
...	300	...	...	300	...	
...	600	..	...	600	...	
...	1,300	...	...	1,300	...	
...	225	..	...	225	..	
...	1,350	..	..	1,350	...	
...	3,175	...	...	3,175	...	
...	4,440	..	..	4,440	...	
...	9,190	...	...	9,190	...	
...	10,490	...	..	10,490	...	
...	Population ... 363,346 No. of villages ... (a) No. of villages in which there are licenses ... 78 Proportion of persons taxed ... $\frac{1}{1639}$ Incidence of tax per 1,000 of population ... 9 (a). Cannot be ascertained in Deputy Commissioner's Office.
...	200	...	...	200	...	
...	150	...	...	150	...	
...	
...	350	...	...	350	..	
...	75	...	..	75	...	
...	450	...	...	450	...	
...	750	...	..	750	...	
...	1,800	...	..	1,800	10	
...	3,075	...	...	3,075	10	
...	3,425	—	...	3,425	10	
..	Population ... 332,577 No. of villages ... 637 No. of villages in which there are licenses ... 44 Proportion of persons taxed ... $\frac{1}{1565}$ Incidence of tax per 1,000 of population ... 12
...	
...	100	...	...	100	...	
..	100	...	...	100	...	
...	150	...	...	150	...	
..	450	...	...	450	650	
...	375	...	...	375	550	
...	340	...	...	340	1,250	
...	1,315	...	...	1,315	2,450	
...	1,415	...	...	1,415	2,450	
...	15,330	...	..	15,330	2,460	

District.	Class.	Grade.	Fee of each grade.	COLLECTOR'S LISTS.		PETITIONS OF OBJECTION.		APPEALS.		REMISSIONS.	FINAL DEMAND.	
				Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeal.	Amount of remissions to persons carrying on business for period of year only.	Number of licenses.	Amount of fees charged.
		1	2	3	4	5	6	7	8	9	10	11
PESHAWAR.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...	...
		3rd " ...	150	4	600	2	300	...	300	...	2	300
		4th " ...	100	5	500	...	500	...	500	...	5	500
		TOTAL ...	...	9	1,100	2	800	...	800	...	7	800
	II	1st Grade ...	75	5	375	1	325	...	325	...	4	300
		2nd " ...	50	12	600	5	525	...	525	...	8	400
		3rd " ...	25	46	1,150	10	970	...	970	...	42	1,050
		4th " ...	10	169	1,690	11	1,580	...	1,580	...	165	1,650
		TOTAL ...	...	232	3,815	27	3,400	...	3,400	...	219	3,400
GRAND TOTAL ...	...	241	4,915	29	4,200	...	4,200	...	226	4,200		
HAZARA.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...	...
		4th " ...	100	...	...	...	...	...	...	...	...	...
		TOTAL ...	...	...	...	...	...	...	...	...	...	...
	II	1st Grade ...	75	...	...	...	...	...	...	...	...	...
		2nd " ...	50	1	50	...	50	...	50	...	1	50
		3rd " ...	25	30	750	...	750	...	750	...	30	750
		4th " ...	10	225	2,250	1	2,240	...	2,240	...	224	2,240
		TOTAL ...	...	256	3,050	1	3,040	...	3,040	...	255	3,040
GRAND TOTAL ...	...	256	3,050	1	3,040	...	3,040	...	255	3,040		
KOHAT.	I	1st Grade ...	500	...	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...	...
		4th " ...	100	...	...	...	...	...	...	...	...	...
		TOTAL ...	...	...	...	...	...	...	...	...	...	...
	II	1st Grade ...	75	1	75	1	...	...	...	...	...	...
		2nd " ...	50	8	400	1	350	...	350	...	7	350
		3rd " ...	25	28	700	5	700	...	700	...	28	700
		4th " ...	10	196	1,960	93	1,460	1	1,450	...	145	1,450
		TOTAL ...	...	233	3,135	100	2,510	1	2,500	...	180	2,500
GRAND TOTAL ...	...	233	3,135	100	2,510	1	2,500	...	180	2,500		
TOTAL FOR DIVISION ...	...	730	11,100	130	9,750	1	9,740	...	661	9,740		
TOTAL FOR PROVINCE ...	...	27,353	496,235	6,572	452,755	166	450,805	490	25,498	453,660		

PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COLLECTIONS.					REMARKS.
Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
12	13	14	15	16	17	18	19	20	21
...	Population ... 592,674 No. of villages ... 712 No. of villages in which there are Licenses ... 28 Proportion of persons taxed ... $\frac{1}{2522}$ Incidence of tax per 1,000 of population ... 8
...	
...	300	...	...	300	...	
...	500	...	...	500	...	
...	
...	800	...	...	800	...	
...	
...	300	...	...	300	...	
...	400	...	...	400	...	
...	1,050	...	...	1,050	...	
...	1,640	...	...	1,640	10	
...	
...	3,390	...	...	3,390	10	
...	4,190	...	...	4,190	10	
...	
...	
...	
...	
...	
...	
...	
...	
...	
...	
...	
...	50	...	...	50	...	
...	750	...	...	750	...	
...	2,240	...	...	2,240	...	
...	
...	3,040	...	...	3,040	...	
...	3,040	...	...	3,040	...	
...	
...	
...	
...	
...	
...	
...	
...	
...	300	...	...	300	50	
...	700	...	...	700	...	
...	1,360	...	...	1,360	90	
...	
...	2,360	...	...	2,360	140	
...	2,360	...	...	2,360	140	
...	
...	9,590	...	...	9,590	150	
...	
135	1,325	...	...	4,48,515	1,325	...	4,49,840	5,145

J. M. DOUIE,
 Secy. to Finl. Commr., Punjab.

FORM II.

DETAILS OF EXPENDITURE DURING 1880-1881.

DIVISION.	DISTRICT.	Establishments.	Travelling allowances.	Contingencies.	Total.
DELHI	Delhi	100	0 0		100 0 0
	Gurgaon	52	4 0		52 4 0
	Karnal	65	0 0		65 0 0
	Total	217	4 0		217 4 0
HISSAR	Hissar				
	Rohtak	54	4 0		54 4 0
	Sirsa	50	0 0		50 0 0
Total	104	4 0		104 4 0	
UMBALLA	Umballa	170	0 0	13 12 0	183 12 0
	Ludhiana	75	0 0		75 0 0
	Simla			23 0 0	23 0 0
	Total	245	0 0	36 12 0	281 12 0
JULLUNDUR	Jullundur	100	0 0		100 0 0
	Hoshiarpur	69	10 0	5 6 0	75 0 0
	Kangra			3 12 0	3 12 0
	Total	169	10 0	9 2 0	178 12 0
AMRITSAR	Amritsar	75	0 0		75 0 0
	Gurdaspur	50	0 0		50 0 0
	Sialkot				
	Total	125	0 0		125 0 0
LAHORE	Lahore	70	0 0		70 0 0
	Gujranwala				
	Ferozepore	50	0 0		50 0 0
	Total	120	0 0		120 0 0
RAWALPINDI	Rawalpindi	54	13 3	20 2 9	75 0 0
	Jhelum			72 0 0	72 0 0
	Gujrat	85	0 0	26 0 0	111 0 0
	Shahpur	31	15 5	7 2 9	39 2 3
	Total	171	12 8	125 5 6	297 2 2
MOOLTAN	Mooltan	93	0 0	7 0 0	100 0 0
	Jhang			50 0 0	50 0 0
	Montgomery	75	0 0		75 0 0
	Muzaffargarh	50	0 0		50 0 0
	Total	218	0 0	57 0 0	275 0 0
DEHAJAT	Dera Ismail Khan	50	0 0		50 0 0
	Dera Ghazi Khan	50	0 0		50 0 0
	Bannu				
	Total	100	0 0		100 0 0
PESHAWAR	Peshawar	36	0 0		36 0 0
	Hazara				
	Kohat	25	0 0		25 0 0
	Total	61	0 0		61 0 0
GRAND TOTAL		1,531	14 8	228 3 6	1,760 2 2

J. M. DOUIE,

Secy. to Finl. Commr., Punjab.

FORM NO. III.

FINAL DEMAND AND COLLECTIONS OF LICENSE FEES.

FINAL DEMAND AND COLLECTIONS OF LICENSE FEES AS SHOWN IN COLUMNS 10, 11 AND INDUSTRIES DURING THE

TRADES, DEALINGS AND INDUSTRIES.	CLASS I.—FIRST GRADE Rs. 500			CLASS I.—SECOND GRADE Rs. 200			CLASS I.—THIRD GRADE Rs. 150			CLASS I.—FOURTH GRADE Rs. 100			CLASS II.—FIRST GRADE Rs. 75		
	No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.
Agents				1	200	200				4	400	400	15	1,125	1,125
Artisans (not keeping shops for the sale of manufactured articles—							12	900	500						
Bankers	11	5,500	5,500	26	5,150	5,150	16	2,400	2,400	72	7,200	7,200	42	3,150	3,150
Brokers										1	100	100	14	1,050	1,050
Contractors	2	1,000	500	2	400	400	3	450	450	13	1,300	1,300	16	1,200	1,300
Dealers in animals															
Do in Agricultural produce										3	300	300	18	1,350	1,350
Hotel keepers				1	200	200	1	150	150	7	700	700	5	375	375
Letters out of conveyances, horses or cattle (livery stable-keepers)													1	75	
Manufacturers, wholesale of—															
1. Cotton goods										2	200	200	1	75	75
2. Woollen goods															
3. Jute, flax and hemp							1	150					1	75	75
4. Silk															
5. Indigo															
6. Sugar				1	200	200	1	150	150	2	200	200	5	450	450
7. Tea															
8. Metals and Machinery													3	225	225
9. Others	2	1,000	1,000	4	800	800	1	150	150	12	1,200	1,200	13	975	975
Merchants.															
1. General				5	1,000	1,000	4	600	600	10	1,000	1,000	4	300	300
2. Opium															
3. Piece-goods										6	600	600	6	450	450
4. Grains				2	400	400				16	1,600	1,600	37	2,775	2,775
5. Salt										2	200	200			
6. Others	8	4,000	4,000	4	800	800	7	1,050	1,050	15	1,500	1,500	19	1,425	1,425
Money changers													8	600	600
Money Lenders				16	3,200	3,200	20	3,000	3,000	107	10,700	10,700	99	7,425	7,425
Owners of conveyances, horses or cattle plying for hire													1	75	75
Ship or boat owners															
Traders in—															
1. Woven fabrics and dress							2	300	300	1	100	100	2	150	150
2. Building materials and furnitures				2	400	400				6	600	500	1	75	75
3. Metals													2	150	150
4. Food				1	200	200	1	150	150	1	100	100	4	300	300
5. Salt															
6. Spirits, drugs and tobacco				1	200	200							5	375	375
7. Fuel															
8. Animal and vegetable substances (not food)															
9. Books and Stationery															
10. Miscellaneous										9	900	900	17	1,275	1,275
Joint Stock Companies.															
1. Banking	2	1,000	1,000	2	400	400	1	150	150	1	100	100			
2. Cotton spinning and weaving															
3. Gas															
4. Insurance															
5. Jute and hemp															
6. Land															
7. Navigation															
8. Press													1	75	75
9. Railway															
10. Telegraph															
11. Trading															
12. Tramway															
13. Others															
TOTAL	25	12,500	12,000	68	13,550	13,550	60	9,000	8,850	290	29,000	28,900	341	25,575	25,500

No. III.

16 OF FORM NO. 1, DISTRIBUTED AMONGST THE DIFFERENT TRADES, DEALINGS AND YEAR 1880-81.

CLASS II.—SECOND GRADE Rs. 50.			CLASS II.—THIRD GRADE Rs. 25.			CLASS II.—FOURTH GRADE Rs. 10.			TOTAL.			REMARKS.
No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.	No. of Licenses.	Final fees charged.	Collections.	
72	3,600	3,600	201	5,025	5,000	501	5,010	5,010	794	15,360	15,335	
1	50	50	1	25	25	17	170	170	21	545	545	
103	5,150	5,150	322	8,010	7,960	821	8,210	8,200	1,413	44,770	44,720	
41	2,050	2,050	215	5,375	5,350	631	6,310	6,300	902	14,885	14,850	
38	1,900	1,650	148	3,700	3,625	323	3,230	3,230	545	13,180	12,355	
.....	.....	.....	17	425	425	60	600	600	77	1,025	1,025	
58	2,900	2,900	251	6,275	6,250	1,262	12,620	12,590	1,592	23,445	23,390	
3	150	150	4	90	90	2	20	20	23	1,685	1,685	
21	1,050	1,050	29	725	720	172	1,720	1,720	223	3,570	3,490	
8	400	400	12	270	270	60	600	600	83	1,545	1,545	
1	50	50	4	100	100	23	230	230	28	380	380	
.....	.....	.....	.....	.....	.....	.....	.....	.....	1	150	.....
1	50	50	4	100	100	24	240	240	30	465	465	
1	50	50	3	75	75	.....	.....	.....	4	125	125	
29	1,450	1,450	58	1,450	1,450	312	3,120	3,120	409	7,020	7,020	
.....	.....	.....	3	75	75	2	20	20	5	95	95	
.....	.....	.....	1	25	25	32	320	320	36	570	570	
29	1,450	1,450	157	3,925	3,925	574	5,740	5,740	792	15,240	15,240	
46	2,300	2,300	57	1,425	1,425	117	1,170	1,170	243	7,795	7,795	
.....	.....	.....	.....	.....	.....	2	20	20	2	20	20	
51	2,550	2,55	169	4,225	4,225	813	8,130	8,040	1,045	15,955	15,865	
99	4,950	4,950	587	14,690	14,550	2,554	25,540	25,270	3,295	49,955	49,545	
5	250	250	25	625	625	113	1,130	1,130	145	2,205	2,205	
14	700	700	80	2,000	2,000	308	3,080	3,080	455	14,555	14,545	
29	1,450	1,450	72	1,800	1,800	221	2,210	2,210	330	6,060	6,060	
329	16,450	16,260	1,426	35,650	35,650	4,449	44,490	43,945	6,446	1,20,915	1,20,180	
5	150	150	24	600	600	170	1,700	1,690	198	2,525	2,515	
.....	.....	.....	1	25	25	10	100	100	11	125	125	
14	700	700	76	1,900	1,900	333	3,330	3,330	428	6,480	6,480	
19	950	950	30	750	750	106	1,060	1,030	164	3,835	3,705	
14	700	700	27	675	655	144	1,440	1,430	187	2,965	2,935	
30	1,500	1,500	294	7,350	7,300	2,004	20,040	20,040	2,335	29,640	29,590	
.....	.....	.....	14	350	350	141	1,410	1,400	155	1,760	1,750	
6	300	300	37	925	925	198	1,980	1,980	247	3,780	3,780	
4	200	200	10	250	250	70	700	700	84	1,150	1,150	
2	100	100	18	450	450	32	320	320	52	870	870	
.....	.....	.....	1	25	25	5	50	50	6	75	75	
38	1,900	1,900	406	10,120	10,120	2,062	20,620	20,620	2,532	34,815	34,815	
.....	.....	.....	.....	.....	.....	.....	.....	.....	6	1,650	1,650	
.....	
.....	
2	100	100	5	125	125	12	120	120	20	420	420	
.....	
.....	
13	650	650	13	325	325	108	1,080	1,080	134	2,055	2,055	

1,124 56,200 55,760 4,802 1,19,955 1,19,540 18,788 1,87,880 1,86,865 25,498 4,53,660 *4,50,965 *Includes fines.

J. M. DOUIE, Secy. to Finl. Commr., Punjab.

