and sanctioned by the Secretary of State in Council, with the concurrence of a majority of members present; and that for the purpose of this Act the words "natives of India" shall include any person born and domiciled within the dominions of Her Majesty in India, of parents habitually resident in India, and not established there for temporary purposes only; and that it shall be lawful for the Governor General in Council to define and limit from time time the qualification of natives of India thus expressed; provided that every resolution made by him for such purpose shall be subject to the sanction of the Secretary of State in Council, and shall not have force until it has been laid for thirty days before both Houses of Parliament.

## CHAP. 4.

An Act to make provision for the assessment of Income Tax, and to amend the law relating to Inland Revenue. [25th March 1870.]

WHEREAS in order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing the sixth day of April One thousand eight hundred and seventy, it is expedient that the provisions of the Income Tax Acts relating to assessment should be applied to such duties before the same are granted:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Application of existing Income Tax Acts to duties to be granted.

**1.** All such provisions contained in any Act of Parliament relating to the duties of income tax as are in force at the date of the passing of this Act shall have full force and effect with respect to any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy, in the same manner as if such duties had been actually granted, and the said provisions had been applied thereto; provided that nothing in this Act shall be deemed to continue or put in force sections six and seven of the Act of the session of the thirty-second and thirty-third years of the reign of Her present Majesty, chapter fourteen, or to continue the rates of income tax granted by that Act.

As to returns, &c. under 32 & 33 Vict. c. 67.

**2.** The returns and statements made under the Valuation (Metropolis) Act, 1869, shall be deemed to be, and shall be taken as returns and statements for the assessment of the duties under schedules A. and B. of the Income Tax Act.

Commissioners for general purposes to execute Acts relating to house duties.

**3.** The commissioners for the general purposes of the Income Tax Acts shall be commissioners for executing the Acts relating to the inhabited house duties, and all appeals against the said duties shall be determined in like manner as appeals under schedule A. of the Income Tax Acts.

Short title.

**4.** This Act may be cited as "The Income Tax Assessment Act, 1870."