Bat. Gen.
XXVII
624

THE LAWS

(„ORDINANCES")

ON THE

PERSONAL-TAX

AND ON THE

LICENCE-TAX,

INTRODUCED IN

NETHERLANDS' INDIA

ON THE

1st of January 1879,

TRANSLATED BY

B. A. BERGENDAHL.

BATAVIA,
OGILVIE & Co.

1879.

PERPUSTAKAAN NASIONAL
REPUBLIK INDONESIA

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PERPUSTAKAAN NASIONAL

PERPUSTAKAAN NASIONAL
REPUBLIK INDONESIA

„ORDINANCE" ON THE PERSONAL TAX.

IN THE NAME OF THE KING!

THE GOVERNOR-GENERAL OF NETHERLANDS' INDIA,

Having heard the Council of Netherlands' India;

To all who will see these presents or hear them read, Greeting!

Makes known:

That He, desiring to amend the regulation of the Taxes affecting Europeans, persons assimilated with them, and foreign Orientals;

Considering the Articles 20, 29, 31, 33 and 58 of the Regulations for the Government of Netherlands' India;

Has been pleased and understands:

In virtue of authorization of the King, to enact:

ART. 1. A Tax shall be levied from Europeans, from persons assimilated with them, and from foreign Orientals, under the name of Personal Tax, on the following bases:

1°. Rent-value of dwelling-houses with appurtenant buildings and grounds;

2°. Value of furniture and carriages;

3°. Number of horses.

ART. 2. The Rent-value of hired dwelling-houses, save the application of Articles 21 and 25, shall be set

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down at the amount of the sum which the lessee pays for the enjoyment, be it either directly to the lessor or in another way, with the exception of the cost of repair, which is put to his charge by legal enactment.

ART. 3. The Rent-value of non-hired dwelling-houses, or of dwelling-houses which along with property other than the appurtenant buildings are hired at one price, shall be valued after comparison with hired dwellings at the same or at the nearest place.

For the assessment of the Governor-General under this Tax on the bases of Rent and Furniture, the buildings and furniture at Batavia, destined for the use of the Governor-General, and likewise the grounds belonging to the Palace at Buitenzorg and to the Residence at Tjipanas shall not be taken into consideration.

For Government dwellings in which Functionaries or Officers reside gratis, no higher Rent-value shall be considered than the amount which according to existing regulations at the place where the dwelling stands, the occupant would enjoy as house-rent indemnity in the absence of a Government dwelling.

ART. 4. For the computation of the chargeable Rent-value no consideration shall be taken of those parts of the dwelling-houses or of the appurtenant buildings exclusively used:

1°. for the exercise of a profession or trade coming under the License-Tax or under the Tax on Trades;

2°. for the Public Service, if the locality for the same or indemnity for hire of locality is given by Government;

3°. for schools;

4°. for charitable purposes;

5°. for institutions of public utility, acknowledged as such by the Governor-General.

ART. 5. The Tax on the second basis shall be computed according to the value of all that is found in the dwelling-houses or at or in the appurtenances thereof and ranging in Art. 514 of the Civil Code under the head of

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„Inboedel" (goods and chattels), with the exception of:

horses and other live stock;

tools and implements and other auxiliaries for the exercise of any charge, profession or trade, or for the cultivation of sciences;

victuals;

clothes; linen and ornaments both for personal use (watches included);

books, maps and manuscripts;

prints, drawings and pictures not used for furniture or ornament.

ART. 6. For the computation of the Tax, no consideration shall be taken either of:

the furniture in those parts of the dwelling-houses or appurtenances, which are exclusively used for the exercise of the profession of hotel-keeper or lodging-house keeper, inn-keeper, landlord, keeper of a *restaurant*, teacher, or keeper of a boarding-school;

the Government furniture in parts of the dwelling-houses used for the Public Service;

hackney-carriages, inasmuch as the owner has not given them in keeping to others;

the carts exclusively availed of for the transport of goods for the use of a licensable profession or trade.

ART. 7. For the computation of the number of horses no consideration shall be taken of:

1°. the cart- or pack-horses exclusively used for the transport of goods;

2°. the horses exclusively used for breeding-purposes;

3°. the horses which at the time when the Declaration must be made have not yet lost or not entirely lost the second set of four of their milk-teeth;

4°. the horses of bands of equestrian performers;

5°. the horses of horse-dealers kept exclusively for sale;

6°. those of owners of hackney-carriages and horses;

7°. the horses of officers of the Netherlands-Indian army up to the number on which indemnity for forage is

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calculated. Officers however who keep a carriage shall have only one horse exempted;

8°. the horses of Functionaries to be designated by the Governor-General, who have to keep riding-horse for the performance of their active duties. Of those however who keep a carriage only one horse shall be exempted.

The horses designated sub Nos. 5—8 shall not be taken into consideration for exemption if stabled with persons other than those named thereunder.

ART. 8. From taxation on the three bases shall be exempted:

The Consuls-General, Consuls, Vice-Consuls and Consular Agents of Foreign States who are neither Dutchmen nor exercise any profession or trade, and who at the time of their admission are not established in the Netherlands or in one of the colonies thereof, inasfar as the Consuls-General, Consuls and Vice-Consuls of the Netherlands enjoy equal exemption in those states;

soldiers below the rank of officer.

From taxation on the *first two* bases shall be exempted those who live in a house the whole Rent-value of which does not exceed a sum to be stipulated by the Governor-General for the various Divisions or places.

If the total Rent-value exceeds by more than the *two-fifth* part the sum designated in the preceding paragraph, the taxation on the first two bases shall amount to only the *two-fifth* part of the sum stipulated under Art. 9. If the total Rent exceeds the said sum by more than the *four-fifth* part, the taxation shall amount to only the *four-fifth* part of the sum stipulated under Art. 9.

ART. 9. The Tax per annum shall amount to:

five per centum on the annual Rent-value;

two per centum on the value of furniture and carriages;

six guilders for each horse, if a Tax is to be paid for no more than two horses, or otherwise for the first two horses;

eight guilders for the 3rd horse;

ten „ „ „ 4th „

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twelve guilders for the 5th horse;
fifteen „ „ „ 6th „
twenty „ „ each following horse

Medical practitioners shall pay *six* guilders per horse, regardlers of the number.

ART. 10. The head of the family shall be assessed under this Tax, also for those parts of the dwelling-house and appurtenances used by others, for the furniture found therein, and for the horses and carriages used by others, but kept at or in the appurtenances of his dwelling-house.

The head of Local Government if need be shall decide who is to be considered head of the family.

Persons belonging to the native population and living together with Europeans, persons assimilated with them, or with foreign Orientals, shall not be considered head of the family.

For horses used by Europeans or persons assimilated with them, or by foreign Orientals, but in the keeping of or stabled with persons belonging to the native population, the former shall be assessed.

In cases when the native population pays no Tax to Government for keeping carriages, the preceding section shall apply also to these matters.

ART. 11. Persons residing in hotels or in lodging-houses shall not be assessed under this Tax, except in the case of the last section or of the last but one of Art. 10.

For the carriages and horses kept by them and under the care of, or stabled at or in the appurtenances of the house in which they reside, the hotel- or lodging-house keeper shall be assessed.

ART. 12. The tax-payers must reach in a Declaration yearly.

The Declaration shall comprise:

the Rent of the dwelling-house with appurtenant buildings and grounds, or if not hired, or hired along with other property at *one* price, it has to contain the Rent-value;

if for part of the dwelling-house or its appurtenances

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exemption is claimed in pursuance of Art. 4, it shall comprise in addition the particulars relating to that part, and statement of the Rent-value of the remaining part;

if the application of the Tariff designated in Art. 23 is not required, it shall comprise the number of carriages;

the number of horses, with mention of the number which is not chargeable and of the reasons existing for it;

the profession or trade, or the charge or employment of the tax-payer;

finally such further data as are required by the Notice designated under Art. 16.

ART. 13. The persons designated in the last section but one of Art 8, who keep no horses, shall be bound to deliver a Declaration after a Notice has been served on them in manner designated in Art. 16.

If service thereof takes place after the publication designated in the last section of Art. 16, the delivery shall be made within one month.

ART. 14. Declarations that are not duly signed or given verbally shall be considered null and void.

If a declarer cannot put his signature, he shall place in lieu thereof a hand-mark in the presence of two witnesses, who shall confirm by their signature a declaration on the Notice to that effect;

the Declarations may be rendered by proxy, provided the voucher of proxy be produced.

ART. 15. Persons who have in use more than one dwelling-house, must render a separate Declaration for each house.

The total number of horses however is to be inserted in *one* of the Declarations only to which the others shall refer.

ART. 16. For the purpose of Declaration, Notices to be filled up shall be served yearly — if practicable in the course of the month of January — according to a form fixed by the Governor-General.

The manner of service of Notices, likewise the manner of fetching back those that have been filled up, inasfar as the fetching back shall be deemed suitable

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shall be regulated by the head of Provincial Government.

He shall also appoint the functionary to whom the Notices that have not been fetched back must be delivered in.

Of the issue of the annual service of Notices, publication shall be made by or in the name of the head of Provincial Government in such manner as he shall appoint.

ART. 17. Those who are bound to make a Declaration and have not received a Notice, or from whom it has not been fetched back, must deliver a Declaration according to the form designated in Art 16, within one month after the publication designated in that Article.

ART. 18. Those who only come under this Tax in the course of the year, either according to the three bases, or according to the first and second, or according to the third base, or who are liable to a higher Tax through the occupation of another dwelling with a higher chargeable Rent-value, or through increase of the number of chargeable horses, — shall deliver a Declaration within one month, specifying the month in which the change took place.

In case the change takes place after the 15th November, this Article shall not apply thereto.

ART. 19. The preceding Article shall also apply to taxpayers who in the course of the year establish themselves in another province or who increase the number of dwelling-houses in use with them.

ART. 20. For each Declaration given in or fetched back, a receipt shall be granted.

ART. 21. If the Rent or the chargeable Rent-value declared is judged to be lower than the real Rent-value, the same shall be valued by three Surveyors appointed by the head of Provincial Government.

The Surveyors shall after the manner of their religious persuasion make oath (declaration) before the head of Local Government, that they will deal honestly, punctually and impartially in the valuation or valuations committed to them

ART. 22. If two Surveyors agree, their valuation shall be followed.

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If they differ in opinion all three, the valuation which is neither the highest nor the lowest shall be followed.

The cost of the valuation according to a Tariff to be fixed by the Governor-General, shall be put to the charge of the tax-payers, if the valuation exceeds the sum declared by more than $^1/_{10}$th.

ART. 23. The head of Provincial Government shall either for each Division or for parts thereof, or for several Divisions together, fix one or more Tariffs indicating the proportion of the Rent-value to the value of the furniture and carriages.

The value of the furniture and carriages shall be computed after the Tariff, if in the Declaration a valuation thereof is not expressly demanded.

If in the Declaration a valuation is expressly demanded, the same shall be made by three Surveyors appointed by the head of Provincial Government.

The second section of Art. 21, and the first and second sections of Art. 22 shall apply to this valuation.

The cost of the valuation shall be charged upon the tax-payer, according to a Tariff fixed by the Governor-General.

ART. 24 The Tax-Schedules shall be fixed by the head of Provincial Government conformably to the Declarations, save the application of Art. 25.

The tax-payer may take exception to the assessment on the ground of misapplication or violation of legal provisions.

The Plaint must be put in within thirty days after the day on which the Notice of Assessment has been served, by Petition to be delivered against receipt to the head of Local Government and addressed to the Governor-General.

Decision on the Plaint shall be given by the Governor-General.

If the Plaint shall have been found valid, the Governor-General shall fix the assessment, or He shall order the matter to be reconsidered with observance to His decision.

ART. 25. The assessment pursuant to the Declaration does not debar the valuation of the Rent pursuant to Art. 21.

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Such assessment shall be enhanced by the head of Provincial Government in case the result of the valuation shall give occasion thereto, or in case it shall be otherwise discovered that any inaccurate Declaration has been made to the Public detriment, save the appeal to the Governor-General on the grounds, in manner as, and within the term stipulated in Art. 24.

ART. 26. If in the Declaration valuation of furniture and carriages is expressly demanded, the assessment nevertheless may provisionally be made under the Tariff, save recomputation, and, if need be, refund of the amount paid too much.

The valuation must take place within six months after the Declaration, in each case in the course of the year over which the assessment extends.

ART. 27. In case contrary to the above stipulations no Declaration has been made, the head of Provincial Government shall fix the assessment conformably to his valuation of the chargeable Rent and to his computation of the number of chargeable horses, and under application of the Tariff designated in Art. 23, without prejudice to the application of the penalty threatened in Article 36.

In case however the Declaration of the increase of chargeable Rent-value designated in Art. 18 has not been made, the assessment shall not take place until after valuation of the chargeable rent of the newly-occupied dwelling and observant of the Articles 21 and 22.

The result of that valuation compared with the chargeable Rent-value of the former dwelling, shall decide regarding the enhancement of the assessment, the payment of the cost, and the existence of the offence designated in Art. 36.

ART. 28. Immediately after the assessment, Taxation-Notices shall be served, mentioning the amount to be paid.

The manner of service shall be regulated by the head of Provincial Government.

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The Tax shall be claimable in five equal Instalments. The dates of appearance of those Instalments are: 1st. April, 1st. June, 1st. August, 1st. October, and 1st. December.

When the fixation of the Tax-Schedules takes place after the 31st. of March, the Tax shall be claimable in as many equal Instalments as days of appearance remain.

In case of enhancement of an assessment after one or more Instalments have appeared, the amount of those Instalments under enhancement shall be paid on the next day of appearance.

In case of reduction of an assessment other than in the case of Art. 34 No. 1, the amount still due under the assessment on the whole year after payments done, shall be divided in as many Instalments as days of appearance are remaining. If too much has been paid, refund shall be made.

In the case of Art. 34 No. 1, the whole assessment shall at once be claimable.

The receipt shall be placed on the Taxation-Notice.

ART. 29. In default of payment within a fortnight after the days of appearance designated in the preceding Article, a Fine will be incurred of *ten* per centum on the amounts due in pursuance of that Article.

When more than one Instalment that has appeared shall be claimable, the whole amount of all Instalments still unpaid shall at once be claimable.

ART. 30. The obligation to pay is not suspended by presentation of Expostulatory letters against the assessment.

ART. 31. The cost of valuation designated in Arts. 22 and 23 shall be paid at once.

ART. 32. The Tax, the Fines for payment behind time, and the cost of valuation, besides being recoverable from all the movable and immovable property of the debtor, may also be recovered from all movable property that shall be found in the dwelling-house of the tax-payer or at or in the appurtenances.

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Those claims shall be privileged above all others, with the exception only of the privileged claims named in Arts. 1139 no. 1 and 1149 no. 1 of the Civil Code, and those of pledge or mortgage established before this Ordinance took effect.

This privilege shall be forfeited at the end of the year following upon that on which the Tax is due.

ART. 33. The assessment under this Tax shall be made forthe entire year, except for those who come under this Tax only after the 26th January, and those designated in Art. 19.

To their charge shall be computed the Tax for the remaining months of the year.

The same shall take place in respect of the enhancement of assessment in the cases designated in Art. 18.

For the application of the preceding two sections of this Article, any part of a month exceeding five days shall be calculated as one full month. A smaller part than six days shall not be calculated.

ART. 34. The head of Provincial Government shall reduce the assessment:

1°. If the household is broken up or transferred to another province;

2°. If the tax-payer moves to a house of lower chargeable Rent-value;

3°. If the number of chargeable horses decreases before the 1st. of July.

The reduction shall amount to:

In the case designated in No. 1— $^1/_{12}$th of the amount per annum for each full month wanting to the year;

In the case designated in No. 2— $^1/_{12}$th of the difference between the former assessment per annum and the reduced assessment, for each full month wanting to the year.

The assessment on the first two bases shall entirely be annulled, or, if not yet made, it shall be foregone if the Tax on that base should not have to be paid for more than one month.

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In the case No. 2, the new assessment shall supersede the old one for that month also.

The breaking-up or transfer of a household before the 6th of a month, in respect of the application of this article, shall be calculated as having happened in the preceding month.

In the case designated in No. 3 the reduction shall amount to half the difference between the assessment per annum according to the former, and that according to the later number of chargeable horses.

The reduction must have been asked in writing from the head of Provincial Government in the cases designated in Nos. 1 and 2, before the end of the year over which the Tax extends, and in the case designated in no. 3 before the 15th July.

ART. 35. The request for reduction in the case designated in No. 2 of the preceding Article shall have no effect if no declaration is therein made of the Rent-figure or of the Rent-value of the new dwelling conformably to Article 12.

To that Declaration the Articles 21 and 22 shall be applicable.

When the Declaration does not expressly contain a request for valuation of furniture and carriages, the Tariff designated in Art. 23 shall be applied.

ART. 36. Shall be fined from 10 to 500 guilders:

1°. Declaration of the Rent-figure as less than the real amount, too low Declaration or total concealment of the number of horses or carriages, and the omission of Declaration within the stipulated terms;

2°. Acts tending to exclude goods from the valuation of furniture and carriages;

3°. Denial of access to Surveyors charged with the valuation of the Rent, between six o'clock *ante meridiem* and two o'clock *post meridiem*, or from four to six o'clock *post meridiem*.

Public Authority if need be shall procure access to the Surveyors designated in the preceding section.

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Denial of access during the before-mentioned hours to Surveyors in charge of the valuation of furniture and carriages shall result in no valuation being made, but the Tariff designated in Art. 23 being applied instead. The cost of valuation shall also be paid as if the valuation had taken place.

ART. 37. All Instruments to be drawn up in pursuance of this Ordinance shall be free from Stamp-duty.

ART. 38. This Ordinance in those Possessions where Native Princes have the right of autonomy, shall be applied only inasfar as the levy of the Tax shall be compatible with that right.

ART. 39. In respect of the application of this Ordinance — forasmuch as the Residencies „*Padangsche Bovenlanden*" (Padang Highlands) and *Tapanolie* are concerned — by heads of Provincial Government, the Residents shall be understood.

In particular circumstances the Governor-General may transfer to heads of Local Government the competence and the obligations conferred under this Ordinance upon the heads of Provincial Government.

ART. 40. This Ordinance shall come into operation on the 1st. of January 1879.

Repealed are then:

The Tax on horses and carriages regulated by publication of 1st November 1851 [„*Staatsblad*" (Official Gazette) No. 63] inasmuch as it affects Europeans, persons assimilated with them, and foreign Orientals;

The House-duty at Macassar, regulated by publication of 12th October 1849 („*Staatsblad*" No. 54), likewise inasmuch as it affects Europeans, persons assimilated with them, and foreign Orientals.

ART. 41. The Governor-General has authority to postpone the introduction of this Ordinance wholly or in part into one or more Possessions out of Java and Madura.

And in order that nobody plead ignorance of these presents, the same shall be placed in the „*Staatsblad*" of

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Netherlands' India, and shall forasmuch as necessary be posted up in the Native and Chinese languages.

Charges and Commands further that all High and Lower Colleges, functionaries, officers and justiciaries, each forasmuch as concerned, shall attend to the strict observance of these presents, without connivance at or regard to persons.

DONE AT BUITENZORG, THE 30th December 1878.

VAN LANSBERGE.

The Secretary-General,

SPRENGER VAN EYK.

[„*Staatsblad*" No. 349.]

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„ORDINANCE" ON THE LICENSE-TAX.

IN THE NAME OF THE KING!

THE GOVERNOR-GENERAL OF NETHERLANDS' INDIA,

Having heard the Council of Netherlands' India;

To all wo will see these presents or hear them read, Greeting!

Makes known:

That He, desiring to amend the regulation of the Taxes affecting Europeans and persons assimilated with them;

Considering the Articles 20, 29, 31, 33, and 58 of the Regulations for the Government of Netherlands India;

Has been pleased and understands:

In virtue of authorization of the King, to enact:

ART. 1. A Tax shall be levied under the name of License-Tax on all Income accruing from the exercise in Netherlands' India of agriculture, manufacturing, professional, or commercial industry, from art or science, from any other profession or trade, also from the performance of charges, offices or employments inasfar as the exercise or the performance thereof does not take place exclusively by and for the benefit of persons belonging to the native population.

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ART. 2. From this Tax shall be exempted:

the pay, remunerations for the collection of land-rent and other taxes (*collecteloonen*), allowances, gratuities, half-pay, subsidies and pensions to the charge of the Budget of Public Expenditure;

the income enjoyed by Consular Agents as such;

the income enjoyed by male and female teachers as such at private schools of primary or secondary instruction and infant schools;

the income enjoyed by clergymen, ministers of religion, and missionaries as such;

the income derived from the lease of Public Means;

the income of joint-stock companies which, in respect of the exercise in Netherlands' India of any industry or of any other trade, are assessed under the License-Tax which is levied in Holland, to an amount of two per centum on the whole sum.

ART. 3. The Tax shall amount to two per centum on the income designated in Article 1.

ART. 4. By income shall be understood all that is enjoyed in money or in goods, after deduction of the expenses for continuing the undertaking, profession or trade in its existing dimensions including the rent of goods hired and interest on capitals borrowed for that purpose.

The sums employed for the redeeming of capitals borrowed, and those applied to the formation of a reserve-fund shall not be deducted.

ART. 5. Inasfar as in virtue of legal enactments ground-tax on real property used for the undertaking is charged upon the income named in Article 1, such portion shall be deducted from that income as is taken into consideration in the assessment.

Cost of repair and other charges on the real property are in that case not deducted also.

ART. 6. The income shall be computed:

a. for fixed remunerations or pay, on the amount at the commencement of the period on which the tax is due;

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b. for variable income, — if the enterprise, profession, trade, charge, office, or employment has existed three years or more, — according to the average of that period, and, in the case of shorter duration, according to the presumable profitableness.

ART. 7. The Tax shall be borne by those who enjoy the income designated in Art. 1.

ART. 8. The assessment for partnerships shall be made under a firm, and for joint-stock companies to the charge of the company; in all other cases to the charge of those by whom is performed within Netherlands' India the exercise designated in Art. 1, or who exercise the management, or fill the licensable charge, office or employment.

For the whole amount of the assessment to the charge of a partnership under a firm and of a joint-stock company, each of the partners or managers shall be personally responsible.

All other persons engaged in the exercise designated by Art. 1, or who jointly exercise management, shall also be personally responsible. The Tax and the Fines on account of too late payment may be recovered from the matters belonging to a concern, in virtue of an Executorial Title against the manager or one of the managers.

ART. 9. Of each exercise of industry, art or science, of any other profession or trade, as also of all charges, offices or employments coming under the specification of Art. 1, and not named in Art. 2, a yearly Declaration must be delivered.

Liable to these declarations shall be those who in Netherlands' India are engaged in the exercise designated in Art. 1, or who exercise management, or fill licensable charges, offices, or employments.

The Declaration made by one of the managers shall be binding for the others, as also for the succeeding managers.

ART. 10. The Declaration shall contain the nature of the undertaking, the profession or trade, the firm or name under which the exercise takes place, or the nature of the

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charge, employment or office, the amount of income computed in pursuance of Art. 6, and further the answer to the other questions put in the Notice designated in Art. 12.

Declarations that are not duly signed or made verbally shall be considered null and void.

If a declarer cannot put his signature, he shall place in lieu thereof a handmark in the presence of two witnesses, who shall confirm by their signature a declaration on the Notice to that effect.

The Declarations may be rendered by proxy, provided the voucher of proxy be produced.

ART. 11. The Declaration shall be made in case the exercise named in Art. 1 takes place in Netherlands' India.

If the same occurs in more than one place, the Declaration shall be made in the place where the chief management in Netherlands' India is established.

The Declaration by those who hold charges, offices, and employments, shall be made in the place of their chief residence. In case of difference of opinion regarding the place where the Declaration has to be made, the decision in the matter shall be given by the Director of Finance.

ART. 12. For the purpose of Declaration, Notices to be filled up shall be served yearly — if practicable, in the course of the month of January — according to a form fixed by the Governor-General.

The manner of service of Notices, likewise the manner of fetching back those that have been filled up, inasfar as the fetching back shall be deemed suitable, shall be regulated by the head of Provincial Government.

He shall also appoint the functionary to whom the Notices that have not been fetched back must be delivered in.

Of the issue of the yearly service of Notices in manner as stipulated by the head of Provincial Government, publication shall be made by him or in his name.

ART. 13. Those who are bound to make a Declaration and have not received a Notice, or from whom it has not been fetched back, must deliver a Declaration according to the

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form designated in Art. 12, within one month after the publication designated in that Article.

ART. 14. If the exercise designated in Art. 1, or the charge, office or employment commences during the course of the year, a Declaration must be made within a month, observant of the stipulations of Arts. 10 and 11, under penalty of a Fine of *ten* to *five hundred* guilders.

ART. 15. For each Declaration given in or fetched back, a receipt shall be granted.

ART. 16. For each province one or more Commissions of Assessment shall be appointed yearly, consisting of at least three and at the outside seven members, the president included.

The number of members shall be fixed by the Governor-General.

The head of Provincial Government is in virtue of his office president of the Commission or Commissions entrusted with the assessment at the chief place of the province.

He nominates the members, if need be also the substitutes, and appoints the president for commissions other than those designated in the preceding section.

In places where a Chamber of Commerce and Industry is established, the Commission charged with the assessment of Europeans and persons assimilated with them shall consist of seven members.

Three of them shall be nominated out of a presentation of five persons, made up by the aforesaid Chamber and preferred to the head of Provincial Government in the course of the month of January of each year.

If this presentation has not been preferred before the first of February, the head of Provincial Government may without presentation proceed to the nomination.

If one or more persons nominated out of the presentation do not enter upon their duties within a term stipulated by the Standing Orders, the head of Provincial Government shall have competence to nominate one or more other persons in their place without presentation.

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ART. 17. The presidents — with the exception of the heads of Provincial Government — and likewise the members and substitutes shall, before the head of Provincial Government or before a functionary appointed by him for that purpose, each after the manner of his religious persuasion, make oath or promise as follows:

„I swear (promise) that I, as president (member) of „a Commission for the assessment under the License-Tax, „shall proceed honestly, punctually and impartially."

ART. 18. No resolution can be passed in Commission by less than three members (the president included).

If the Commission consists of seven members, the resolutions must be passed by at least five members, the president included.

Functionaries to be appointed by the Governor-General shall have admission to all meetings of the Commission and have a deliberative voice.

ART. 19. In case of deliberation and voting on an assessment in which a member, his wife, or one or more of his kinsmen or of his relations through marriage to the third degree inclusive are concerned, such member shall leave the meeting.

The same shall apply to those who have a deliberative voice pursuant to Art. 18.

The resolutions shall be passed at a majority of votes.

If the votes are equally divided, the president shall have a casting vote.

If, at the voting on the amount of assessment in pursuance of the last section but one of Art. 21 or of Art. 23, no majority is obtained, and the voices are equally divided, the assessment shall be fixed at the total of the amounts, named by each of the voters, divided by the number of votes given in.

ART. 20. The Standing Orders for the meetings of the Commission shall be fixed by the head of Provincial Government.

The Governor-General may allow indemnity for writing

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materials to the Commissions and attendance-fees to the members.

ART. 21. The Commission shall examine the Declarations.

It shall fix the assessment conformably to those Declarations against which it entertains no objections.

If the Commission doubts of the correctness of a Declaration or if it deems an explanation necessary, the declarer shall be afforded an opportunity to give further particulars or explanations, at his option in writing, within a term to be stipulated by the Commission, or else personally or by proxy, at a meeting on a day to be appointed by the Commission.

After having taken cognizance of the informations and explanations, or if the time, stipulated for the delivery has passed unused, the Commission shall fix the assessment.

The Commission does not acquiesce in the deduction of interest on capitals borrowed but inasfar as it shall have satisfied itself of the correctness of the amount stated.

The president and members of the Commission, as well as those who are admitted into the meeting, shall keep secret all informations and explanations.

ART. 22. Part of the annual Declarations against which the Commission entertains no objection shall be sworn.

Those Declarations shall be indicated by drawing lots at a meeting of the Commission.

The proportion between the number of Declarations and the number which must be sworn shall be annually fixed by the Governor-General.

The oath or the declaration which replaces it according to religious persuasion, shall contain that the Tax-Declaration has been made to the best of declarer's knowledge and in good faith.

The oath or declaration shall be made before the head of Local Government.

In case the administration of the oath has not taken place within a month after the call for that purpose, the

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Commission may enhance the primitive assessment to such amount as it shall think fair.

ART. 23. When no Declaration has been made, the Commission shall fix the assessment at such amount as it shall think fair.

ART. 24. Exception may be taken to the decisions of the Commission on the ground of misapplication or violation of legal provisions, either by the functionaries appointed by the Governor-General for that purpose, or by the tax-payers.

The Plaint must be made:

by the functionaries aforesaid within thirty days after the date on which the Assessment-Schedules were forwarded to the Receiver in charge of the collection;

by the tax-payers within thirty days after the date of the Taxation-Notice, by a Petition to be delivered against receipt to the president of the Commission and addressed to the Governor-General.

Decision on the Plaints shall be given by the Governor-General.

If the decision of the Commission is annulled, the Governor-General shall fix the assessment or He shall refer the matter to the Commission, to be reconsidered with observance to His decision.

ART. 25. The Tax-Schedules shall be fixed by the Head of Provincial Government conformably to the decision of the Commission, save revision after the decision designated in the last section of Art. 22 and in the last section of Art. 24.

Immediately afterwards, Taxation-Notices shall be served, mentioning the amount to be paid. The manner of service shall be regulated by the head of Provincial Government.

This Tax shall be claimable in five equal Instalments.

The days of appearance of those Instalments are: 1st April, 1st June, 1st August, 1st October, 1st December.

When the fixation of the Tax-Schedules takes place

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after the 31st of March, the Tax shall be claimable in as many equal instalments as days of appearance remain.

In case of enhancement of an assessment after one or more instalments have appeared, the amount of those instalments under enhancement shall be paid on the next day of appearance.

In case of reduction of an assessment other than in the case of Art. 30, the amount still due under the assessment for the whole year after the payments done, shall be divided in as many instalments as days of appearance are remaining. If too much has been paid, refund shall be made.

In the case of Art. 30, the whole assessment shall at once be claimable.

The receipt shall be placed on the Taxation-Notice.

ART. 26. In default of payment within a fortnight after the days of appearance named in the preceding Article, a fine will be incurred of *ten* per centum on the amounts due in pursuance of that Article.

When more than one instalment that has appeared shall be claimable at the same time, the whole amount of all instalments still unpaid shall at once be claimable.

ART. 27. The obligation to pay is not suspended by presentation of Expostulatory letters against the assessment.

ART. 28. The claims for payment behind time, in respect of the property on which according to Art. 8 recovery may be affected and of the goods of those who are liable to payment, shall be privileged above all others, with the exception only of the priviliged claims named in Articles 1139 No. 1 and 1149 No. 1 of the Civil Code and those of pledge or mortgage established before this Ordinance took effect.

This privilege shall be forfeited at the end of the year following upon that on which the Tax is due.

ART. 29. The assessment under this Tax shall be made for the entire year except for the undertakings, professions, trades, charges, offices or employments commencing after the 31st of January.

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The Tax on these shall be computed for the remaining months of the year.

Parts of a month shall be calculated as one full month.

ART. 30. When in the course of a year the exercise designated in ART. 1 has ceased, or the charge, office or employment is lost, the taxation shall be reduced by the head of Provincial Government by $^1/_{12}$th part of the amount per annum for each full month wanting, provided such reduction have been asked him in writing before the end of the year.

The amount paid too much shall be refunded.

ART. 31. The stipulations of the Articles 9 to 15 inclusive shall not apply to persons who exercise a profession or trade exclusively itinerant.

Such persons shall be bound in each province to deliver a Declaration to the head of Provincial Government, stating the time during which they intend to stay in such province.

After an opportunity has been afforded them to attend to their interests, they shall be assessed by the head of Provincial Government, with observance to the Articles 3 to 8 inclusive and for the time stated, or in default of Declaration, for a time to be fixed by him.

The payment for each province shall be made before the profession or trade is exercised there.

Before the time for which the assessment was made has been exceeded, a Declaration and payment shall have to be made anew.

Default under the preceding two sections of this Article shall be fined from *ten* to *one hundred* guilders.

ART. 32. The stipulations of the preceding Article shall apply to undertakings, professions or trades which the head of Provincial Government shall deem to have been commenced, for a shorter time than one month.

ART. 33. All Instruments to be drawn up in pursuance of this Ordinance shall be free from Stamp-duty.

ART. 34. In respect of the application of this Ordinance —

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forasmuch as the Residencies „*Padangsche Bovenlanden*" (Padang Highlands) and *Tapanolie* are concerned — by heads of Provincial Government, the Residents shall be understood.

In particular circumstances the Governor-General may transfer to heads of Local Government the competence and the obligations conferred under this Ordinance upon the heads of Provincial Government.

ART. 35. This Ordinance shall come into operation on the 1st. of January 1879.

And in order that nobody plead ignorance of these presents, the same shall be placed in the „*Staatsblad*" (Official Gazette) of Netherlands' India, and shall forasmuch as necessary be posted up in the Native and Chinese languages.

Charges and Commands further that all High and Lower Colleges, functionaries, officers and justiciaries, each forasmuch as concerned, shall attend to the strict observance of these presents, without connivance at or regard to persons.

DONE AT BUITENZORG, THE 30th December 1878,

VAN LANSBERGE.

The Secretary-General,

SPRENGER VAN EYK.

(„*Staatsblad*" *No.* 350.)

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DECLARATION

FOR THE

PERSONAL TAX.

YEAR 18.....

To..... ... .

at..... .....

In pursuance of the Ordinance of 30th December 1878 („*Staatsblad*" N°. 349) the following questions are put to you, and you are invited to place the answer opposite.

If you live in a hired house:

1. How much is the Rent per annum of the dwelling-house with appurtenant buildings and grounds?

(When a house has been hired for less than the value, the Rent-value may be stated in order to prevent a valuation.)

If you live in a non-hired house:

2. How much is the Rent-value per annum of the house with appurtenant buildings and grounds?

(This query, *not* the preceding one, is to be also answered

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when a house is inhabited which is hired at *one* price along with property other than the appurtenant buildings and grounds.)

If parts of the dwelling-house or of the appurtenant buildings are not taken into consideration for the computation of the chargeable Rent-value:

3. Which parts are these?
4. and what is the amount of the Rent-Value per annum of the remaining part?
5. Do you want valuation at your cost of furniture and carriages?
6. If so, what is the number of your carriages?
7. What is the number of your horses?
8. How many of these horses do not come into consideration for the Tax, and for what reasons?
9. What is your profession, trade, charge or employment?

Received from..... the Declaration N°... for the Personal Tax..... ..... year 18..

Answered by me, the undersigned, the..... ..... 18..

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On the back of the Notice are to be inserted the contents of the following Articles of the Ordinance of 30th December 1878 („*Staatsblad*" Nº. 349):

ART. 1, 2, 3 (excepting the second section), 4, 5, 6, 7 (with mention, at Nº. 8 of Article 7, of the functionaries therein designated), 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22 (with mention of the Tariff of cost of valuation), 23 (with mention of the Tariff for the value of furniture and carriages, and of the Tariff of cost of valuation), 27, and 36.

Fixed under Article 5 of the Resolution of 30th December 1878 Nº. 1 („*Staatsblad*" Nº. 352).

Known to me:
The Secretary-General,
SPRENGER VAN EYK

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DECLARATION

FOR THE

LICENSE-TAX.

YEAR 18.....

To. .....

at.....

In pursuance of the Ordinance of 30th December 1878 („*Staatsblad*" No. 350) the following questions are put to you, and you are invited to place the answer opposite.

1. Of what nature are the undertakings, professions, trades, charges, offices or employments which are exercised or held by you?
2. Under what firm or name does the exercise take place?
3. How much is the Income derived from the undertaking, profession, trade, charge, office, or employment?
4. How much, in the computation of the above-mentioned amount, is deducted for rent on capitals borrowed?
5. How much has still to be deducted for that part of

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the Income which comes into consideration for the assessment under the Ground-Tax?

6. What is the amount for the past year of the sums deducted from the Income for payments to Europeans or persons assimilated with them, in Netherlands' India, who had administration and supervision, or who were in the service of the undertaking, profession or trade?

   Each of them is to named under statement of the amount deducted for him.

7. In which places in Netherlands' India is the firm represented by agencies, offices or proxies?

8. Is License-Tax for the joint-stock Company paid in the Netherlands?

Received from.....	Answered by me, the undersigned, the.....
the Declaration No..... for	.....18..
the License-Tax.....	
.....year 18..	

On the back of the Notice are to be inserted the contents of the following Articles of the Ordinance of 30th December 1878 („*Staatsblad*" No. 350):

Art. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 21, 22 and 23.

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Fixed under Article 5 of the Resolution of 30th December 1878 No. 1 („*Staatsblad*" No. 352).

Known to me:

The Secretary-General,

SPRENGER VAN EYK.

The foregoing „Ordinances" on the License- and Personal Taxes, and appertaining Forms of Declaration, translated by me Bernard Adrian Bergendahl, from the Dutch original text in the „*Javasche Courant*" of 31st December 1878, in witness whereof I have hereunto affixed my signature.

Batavia, this the seventeenth day of January 1800 and seventy-nine.

(S^d) B. A. BERGENDAHL.

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EXPLANATION OF CERTAIN TERMS OF NETHERLANDS' INDIAN LAW AND ADMINISTRATION.

DATE OR DAY OF APPEARANCE, *verschijndag*, means date on which a payment is due (comm. ‚due date'), and in the matter of Taxes: term of payment, quarter-day.

RENT-VALUE, *huurwaarde*, (rent-worth) means the Rent which according to a valuation a house would be worth per annum. The term *huurwaarde* is used in contradistinction to *huurprijs* (rent-price) being the Rent actually paid for the use of property.

BY HEAD OF PROVINCIAL GOVERNMENT, *Hoofd van Gewestelijk Bestuur*, is meant:
in a *Gouvernement*, the Governor;
„ „ *Residentie*, the Resident;
„ an *Assistent-Residentie*, the Assistant-Resident.

A DIVISION, *Afdeeling*, is a constituent part of a *Gewest* (province). At the head of an *Afdeeling* is an Assistant-Resident or a *Contrôleur*, as the case may be.

FOREIGN ORIENTALS. Moors, Arabs, Chinamen, Bengalese etc.

THE LEASE OF PUBLIC MEANS. The farming-out by tender of certain sources of Public Revenue, *e. g.* transport of produce and goods, the retail sale of arrack, opium, etc., the Chinese hazard games, Poll-Tax etc.

STAATSBLAD. The Official Gazette of ~~the Kingdom of~~ the Netherlands. Indian Government

JAVASCHE COURANT. The ~~Official Gazette of the~~ Netherlands' Indian Government. Newspaper

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