

THE BURMA FINANCE ACT (SUPPLEMENTARY) ACT, 1947.

[BURMA ACT No. LVII OF 1947.]

[4th October, 1947.]

It is hereby enacted as follows :—

1. (1) Notwithstanding anything contained in section 3A of the Burma Finance Act, 1946 (Burma Act No. XL of 1946), for the purposes of making deductions of income-tax under sub-section (2) of section 18 of the Burma Income-tax Act during the financial year ending with the thirtieth day of September 1947, any income representing pension paid in arrears which was due to an assessee during any of the years beginning and ending respectively on—

the first day of April 1942 and the thirty-first day of March 1943,

the first day of April 1943 and the thirty-first day of March 1944, and

the first day of April 1944 and the thirty-first day of March 1945,

and during the period of six months beginning on the first day of April 1945 and ending with the thirtieth day of September 1945, shall be excluded from the estimated income of the assessee for the year ending with the thirtieth day of September 1947; and the income so excluded shall be deemed for all purposes of the Burma Income-tax Act to be income received in the year or in the period of six months, as the case may be, in which the income was due, and income-tax thereon shall be deducted at source at the rates specified in the Schedule.

(2) In making any deduction of income-tax in pursuance of the provisions of sub-section (1) in respect of income due during the period of six months beginning on the first day of April 1945 and ending with the thirtieth day of September 1945 there shall be deducted for the purposes of granting the exemption contained in the provisions of section 15A of the Burma Income-tax Act an amount equal to one-tenth of the income but not exceeding in any case two thousand rupees.

(3) Notwithstanding anything contained in the provisions of sub-sections (1) and (2) of section 15 of the Burma Income-tax Act, for the purposes of making any deduction of income-tax in pursuance of the provisions of sub-section (1), no tax shall be payable by an assessee in respect of an amount of income equal to any sum paid by him after the thirtieth day of September 1945 to effect an insurance on his own life or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, which was due to be paid during the year or during the period of six months, as the case may be.

(4) Notwithstanding anything contained in the Burma Income-tax Act, any deduction of income-tax made in pursuance of the provisions of this section shall be deemed to constitute a final and

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conclusive assessment of tax under that Act in respect of the income subjected to such deduction and no proceedings shall lie before any income-tax authority for any of the purposes of the said Act.

THE SCHEDULE.

Rates of Income-tax.

Income. (1)	Rates in pies in the rupee.			
	YEAR beginning and ending respectively on			PERIOD of six months beginning and ending on
	the 1st April 1942 and the 31st March 1943.	the 1st April 1943 and the 31st March 1944.	the 1st April 1944 and the 31st March 1945.	the 1st April 1945 and the 30th September 1945.
	(2)	(3)	(4)	(5)
On the first Rs. 1,500 of income.	Nil	Nil	Nil	Nil
On the next Rs. 3,500 of income.	15	15	15	15
On the next Rs. 5,000 of income.	24	25	25	25
On the next Rs. 5,000 of income.	38	40	42	42
On the balance of income.	45	50	54	57

Provided that—

1. In respect of the years beginning and ending respectively on the 1st April 1942 and the 31st March 1943; the 1st April 1943 and the 31st March 1944 and the 1st April 1944 and the 31st March 1945 :
 - (i) no income-tax shall be payable on the income of any assessee which does not exceed Rs. 2,000 ;
 - (ii) the income-tax payable shall not in any such case exceed one-half the amount by which the income exceeds Rs. 2,000 ;
2. In respect of the period of six months beginning on the 1st April 1945 and ending with the 30th September 1945 .
 - (i) no income-tax shall be payable on the income of any assessee which, before the deduction of the allowance for earned income, does not exceed Rs. 2,000 ;

(3)

- (ii) the income-tax payable shall not in any such case exceed one-half the amount by which the income (before deduction of the said allowance for earned income) exceeds Rs. 2,000 ;
- (iii) the income-tax payable on the income as reduced by the allowance for earned income shall not exceed either—
 - (a) a sum bearing to one-half the amount by which the income (before deduction of the allowance for earned income) exceeds Rs. 2,000 the same proportion as such reduced income bears to the unreduced income, or
 - (b) the income-tax payable on the income so reduced at the rates specified in this schedule

whichever is less.