

THE BURMA INCOME-TAX (AMENDMENT) ACT, 1951.

[ACT No. IV OF 1951.]

It is hereby enacted as follows :—

1. This Act may be called the Burma Income-tax (Amendment) Act, 1951.

2. After section 15A of the Burma Income-tax Act, hereinafter referred to as "the said Act", the following shall be inserted as section 15B, namely :—

" 15B. (1) The tax shall not be payable by an assessee in respect of any sums paid by him on or after the first day of October 1949 as donations to any institution or fund which is established in the Union of Burma for a charitable purpose and is approved by the Government for the purposes of this section :

Provided that the total of the sums so paid is not less than two hundred and fifty rupees :

Provided further that in the case of a company this exemption shall apply only in respect of the income-tax and not in respect of any super-tax, payable by it.

*Explanation.*—In this section, "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

(2) The aggregate of any sums exempted under this section shall not exceed—

(a) one-twentieth in the case of a company, and one-tenth in any other case, of the assessee's total income as reduced by any portion thereof exempt from tax under any other provision of this Act, or

(b) two hundred and fifty thousand rupees, whichever is less.

(3) The amount by which the tax payable by an assessee is reduced on account of an exemption under this section shall not in any case exceed half the amount in respect of which the exemption is allowed under this section."

3. In sub-section (1) of section 16 of the said Act, for the words "section 14 and section 15" the words "section 14, section 15 and section 15B" shall be substituted.

4. In section 17 of the said Act,—

(a) after sub-section (1), the following shall be inserted as sub-section (2), namely :—

" (2) Where there is included in the total income of any assessee any income exempted from tax under section 15B, the super-tax payable by the assessee shall be an amount bearing to the total amount of the super-tax which would have been payable on the total income had no part of it been exempted, the same proportion as the total income less the portion so exempted bears to the total income " ; and

(b) the present sub-section (2) shall be re-numbered as sub-section (3).

G.U.B.C.P.O.—No. 109, M. of J.A., 26-4-51—2,000—II.

Price,—One anna.]