

THE BURMA INCOME-TAX (AMENDMENT) ACT, 1956.

[ACT No. XXX OF 1956.]

It is hereby enacted as follows :—

1. (1) This Act may be called the Burma Income-tax (Amendment) Act, 1956.

(2) It shall come into force on the 1st day of October 1956.

2. In clause (viii) of sub-section (3) of section 4 of the Burma Income-tax Act hereinafter referred to as "the Act", *after* the words "Agricultural income" the words "excluding income from rubber, coffee or tea cultivation" shall be inserted.

3. In sub-section (2) of section 10 of the Act, *after* the words "any expenditure" in clause (ix) the words "of a reasonable amount with reference to the general practice in similar businesses" shall be inserted and for the period (.) at the end of the second proviso to clause (ix) a colon (:) shall be substituted, and *thereafter* the following shall be inserted as the third and fourth provisos thereto, namely :—

" Provided further that nothing in clause (ix) shall be deemed to authorize any allowance in respect of a payment which is chargeable under the head "Salaries", if it is payable without the Union of Burma and the tax has not been paid thereon nor deducted therefrom under section 18 :

Provided further that nothing in clause (ix) shall be deemed to authorize any allowance in respect of any payment by way of contribution by an employer towards a provident fund which is not a recognized provident fund within the meaning of Chapter IXA or towards a superannuation fund which is not an approved superannuation fund within the meaning of Chapter IXB."

4. In section 31 of the Act,—

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

"(2A) The Appellate Assistant Commissioner may, at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Appellate Assistant Commissioner is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable." ;

(b) in sub-section (3) (e) *after* the words "an order under section 28," the following shall be inserted, namely :—

"or sub-section (1) of section 46,".

Price,—10 pyas]