

THE BURMA INCOME-TAX (AMENDMENT) ACT, 1957.

[ACT No. XIX OF 1957.]

It is hereby enacted as follows :—

1. (1) This Act may be called the Burma Income-tax (Amendment) Act, 1957.

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

2. In clause (vi-a) of sub-section (2) of section 10 of the Burma Income-tax Act (hereinafter referred to as "the Act"), for the words "the machinery or plant is not used", the words "the building, machinery, plant or furniture is not used" shall be substituted; and for the words "if the machinery or plant is used", the words "if the assets are used" shall be substituted.

3. In sub-section (2) of section 14 of the Act—

(i) the following shall be inserted as clause (a) namely :—

"(a) his proportionate share of income-tax, if any, payable by the registered firm, of which he is a partner for the purpose of income-tax, but not for super-tax : or";

(ii) in clause (b) thereof for the words "profits or gains of any firm", the words "profits or gains of an unregistered firm" shall be substituted.

4. In sub-section (2A) of section 31 of the Act, the word "Appellate" wherever it occurs shall be deleted.

5. In sub-section (2) of section 53 of the Act, for the words "may stay any such proceeding or", the words "may either before or after the institution of proceedings" shall be substituted.

6. In sub-section (1) of section 66 of the Act, for the words "served with notice of an order", the words "communicated of an order" shall be substituted.

Price,—10 pyas]

G.U.B.C.P.O.—No. 227, Min. of J.A., 7-5-57—450 + 2,200—II.