

[ BURMA ACT NO. XXXVI OF 1946.]

WHEREAS it is expedient further to amend the Burma Income-tax Act to give effect to certain recommendations made by the Revenue Reconstruction Committee, to set right certain defects in the Act, and to provide for the collection of the tax on certain classes of income by instalments ;

AND WHEREAS by Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935 (26 Geo. 5, c. 3), in the Legislature or in either Chamber thereof ;

NOW, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows :—

1. (1) This Act may be called the Burma Income-tax (Amendment) Act, 1946.

(2) It shall come into force on the first day of October, 1946.

2. In the Burma Income-tax Act,—

(1) *For* sub-section (1) of section 2 the following *shall be substituted* :—

“(1) ‘agricultural income’ means—

(a) any income from land which is used for agricultural purposes, and is either assessed to land revenue in British Burma or subject to a local rate assessed and collected by officers of Government as such, derived by—

(i) agriculture, or

(ii) the performance by a cultivator of any process ordinarily employed by a cultivator to render the produce raised by him fit to be taken to market, or

(iii) the sale by a cultivator of the produce raised by him in respect of which no process has been performed other than a process of the nature described in sub-clause (ii) ;

(b) any income derived from any building owned and occupied by the cultivator of any land, with respect to which or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) of clause (a) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the cultivator by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building :

Provided further, that nothing in the definition in this sub-section shall include any rent or revenue in money, kind or service receivable by a landlord on account

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(2) After sub-section (6) of section 2 the following sub-section shall be inserted, the existing sub-section (6A) being re-numbered as (6AA):—

“(6A) ‘earned income’ means any income of an assessee not being a company—

- (a) which is chargeable under the head ‘Salaries’; or
- (b) which is chargeable under the head ‘Professional earnings’, or
- (c) which is chargeable under the head ‘Business’, where the business is carried on by the assessee and, in the case of a firm, which is a share of its profits belonging to a partner actively engaged in the conduct of the business; or
- (d) which is chargeable under the head ‘Other Sources’ if it is immediately derived from personal exertion or represents a pension or superannuation or other allowance given to the assessee in respect of his past services or the past services of any deceased person;

and includes any such income which, though it is the income of another person, is included in the assessee's income under the provisions of this Act, but does not include any such income which is exempt from tax under sub-section (2) of section 14 [other than a share of the profits of a registered firm for the purpose of a refund under sub-section (2) of section 48], or under a notification issued under section 60.”

(3) In sub-section (11) of section 2, (i) after the word “means” the words “in respect of any separate source of income, profits and gains” shall be inserted, (ii) for the proviso to clause (a) of this sub-section the following shall be substituted:—

“Provided that where an assessee has once been assessed in respect of a particular source of income, profits and gains, he shall not in respect of that source exercise this option so as to vary the meaning of the expression ‘previous year’ as then applicable to him except with the consent of the Income-tax Officer and upon such conditions as the Income-tax Officer may think fit; or”

and (iii) after clause (b) the word “or” shall be added and the following shall be inserted as clause (c):—

“(c) where a business or profession has been newly set up in the financial year preceding the year for which assessment is to be made, the period from the date of the setting up of the business or profession to the 30th day of September next following or to the last day of the period determined under clause (b), or, if the accounts of the assessee are made up to some other date than the 30th day of September and

or profession to such other date :

Provided that when such other date does not fall between the setting up of the business or profession and the next following 30th day of September, it shall be deemed that there is no previous year,; and when the assessee is a partner in a firm, 'previous year' in respect of his share of the income, profits and gains of the firm means the previous year as determined for the assessment of the income, profits and gains of the firm ;"

(4) In section 3 for the words "association of individuals" the words "association of persons" *shall be substituted*.

(5) For sub-section (2) of section 4 the following *shall be substituted* :—

" (2) Income, profits and gains accruing or arising without British Burma to a person resident in British Burma shall be deemed to have accrued or arisen in British Burma, and if they accrue or arise directly or indirectly through or from any business connection in British Burma, or through or from any property in British Burma, or through or from any asset or source of income in British Burma shall be deemed to be income, profits and gains of the year in which they so accrued or arose ; and if they do not accrue or arise through or from any such business connection, property, asset or source of income, be deemed to be income, profits and gains of the year in which they are received in or brought into British Burma, notwithstanding the fact that they did not accrue or arise in that year, unless the income has been included in the total income of a person resident in British Burma in accordance with the provisions of sub-section (4) of section 48, in which case it shall be deemed to be income, profits and gains of the year in which it accrued or arose :

Provided that nothing contained in this sub-section shall apply to any income, profits or gains so accruing or arising prior to the 1st day of April 1933 :

Provided further that nothing in this sub-section shall apply to income from agriculture arising or accruing in a State in Burma from land for which any annual payment in money or in kind is made to the State.

*Explanation 1.*—Income, profits or gains accruing or arising without British Burma shall not be deemed to be received or brought into British Burma within the meaning of this sub-section by reason only of the fact that they are taken into account in a balance sheet prepared in British Burma.

paid if it is earned in British Burma."

(6) In sub-section (5) of section 5 the words "Commissioners of Income-tax" *shall be deleted*.

(7) In sub-section (1) of section 7, (i) the words "received by him" *shall be deleted*; (ii) for the words "which are paid by or on behalf of Government" the words "which are due to him from, whether paid or not, or are paid by or on behalf of, the Crown" *shall be substituted* and (iii) the words "by or on behalf of" in the second place where they occur *shall be deleted*, and in the proviso to this sub-section for the words "under the authority of Government from the salary of any individual" the words "from the salary payable by or on behalf of the Crown to any individual, being a sum deducted in accordance with the conditions of his service" *shall be substituted*.

(8) In sub-section (2) of section 7 for the words "by Government" the words "by or on behalf of the Crown" *shall be substituted*.

(9) For section 9 the following *shall be substituted* :—

" 9. (1) *Property*.—The tax shall be payable by an assessee under the head 'Property' in respect of the *bona-fide* annual value of property consisting of any buildings or lands of which he is the owner (other than such portions of such property as he may occupy for the purposes of his business), or in respect of which he is entitled to receive any rent or revenue in money, kind or service, subject to the following allowances, namely :—

- (i) where the property is in the occupation of the assessee, or where it is let to a tenant and the assessee has undertaken to bear the cost of repairs, the amount paid on account thereof by the assessee;
- (ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the amount by which such value exceeds the rent paid by the tenant up to but not exceeding the amount expended by the tenant for *bona-fide* repairs to the property;
- (iii) the amount of any premium paid to ensure against risk of damage to or loss of the property or any crops to be raised or cattle to be reared therein;
- (iv) where the property is subject to a mortgage, or other capital charge, the amount of any interest on such mortgage or charge; where the property is subject to a ground rent, the amount of such ground rent; where the property has been acquired

- ment Loans Act or the Agriculturists' Loans Act, the amount of any interest thereon actually paid by him in respect of the property ;
- (v) any sums paid on account of land revenue in respect of the property ;
  - (vi) in respect of collection charges, a sum not exceeding the prescribed maximum ;
  - (vii) in respect of vacancies, such sum as the Income-tax Officer may determine, having regard to the circumstances of the case :

Provided that the aggregate of the allowances made under this sub-section shall in no case exceed the annual value.

(2) For the purposes of this section—

- (i) the expression 'tenant' shall be deemed to include a sub-tenant ;
- (ii) the expression 'annual value' shall be deemed to mean, in the case of buildings and land appurtenant thereto not being land used for agricultural purposes, the sum for which the property might reasonably be expected to let from year to year, and, in the case of other lands, including lands used for agricultural purposes, the sum realised on account of rent or revenue in money, kind or service after making the deduction of the sums actually paid by the assessee in respect of the land from which such rents are derived as follows, namely :—
  - (a) as rent to a superior landlord ;
  - (b) for any local rate or cess ;
  - (c) in respect of the maintenance of any irrigation or protective work constructed for the benefit of the land but not situated thereon ; and
  - (d) any other expenditure of the assessee, not being in the nature of capital expenditure or personal expenditure, and not being an allowance to be made from annual value under sub-section (1), laid out wholly and exclusively for the purpose of deriving such rent from such land :

Provided that in the case of buildings and land appurtenant thereto where the property is in the occupation of the assessee for the purposes of his own residence such sum shall, for the purposes of this section, be deemed not to exceed 10 per cent of the total income of the assessee."

- (10) In clause (.) of sub-section (2) of section 14 for the words "association of individuals" the words "association of persons" shall be substituted.

portion, if any, of the earned income included in his total income as is directed by the Act of the Legislature fixing the rate or rates of tax for any year to be deducted in making an assessment for that year, and for the purposes of determining the rates at which income-tax (but not super-tax) is payable by the assessee for that year his income shall be deemed to be the total income reduced by the said portion."

(12) At the end of sub-section (1) of section 16 the following words *shall be inserted* :—

" and any sum exempted under section 15A shall also be included, except for the purpose of determining the rates at which income-tax (but not super-tax) is payable by the assessee to whom the exemption is given."

(13) For section 17 the following *shall be substituted* :—

" 17. *Determination of tax payable where portion of total income is exempt.*—(1) Where there is included in the total income of an assessee any income exempted from tax by or under the provisions of this Act, the income-tax excluding super-tax payable by the assessee shall be an amount bearing to the total amount of income-tax excluding super-tax which would have been payable on the total income had no part of it been exempted the same proportion as the unexempted portion of the total income bears to the total income.

(2) Where the amount of the total income of any assessee is deemed to be the total income reduced under the provisions of section 15A by an allowance for earned income, the expression 'total income' in this section shall, for the purpose of determining the amount of income-tax (but not super-tax) payable by the assessee, be deemed to refer to his total income so reduced."

(14) In section 18—

(i) in sub-section (2) for the words " but not super-tax " the words " and super-tax " *shall be substituted*, and for the words " at the rate applicable to the estimated income of the assessee under this head " the words " at a rate representing the average of the rates applicable to the estimated total income of the assessee under this head " *shall be substituted*.

(ii) in sub-section (2a) for the word " Government " the words " the Crown " *shall be substituted*; and

(iii) in sub-section (6) the words " or as the Financial Commissioner directs " *shall be deleted*.

10A. *Advance payment of tax.*—(1) (a) In the case of income in respect of which provision is not made under section 18 for deduction of income-tax at the time of payment, the Income-tax Officer may, on or after the 1st day of October in any financial year, by order in writing, require an assessee to pay quarterly to the credit of the Government of Burma on the 15th day of December, 15th day of March, 15th day of June and 15th day of September in that year respectively an amount equal to one-quarter of the income-tax and super-tax payable on so much of such income as is included in his total income of the latest previous year commencing on or after the 1st day of October 1944 in respect of which he has been assessed, if his total income exceeded Rs. 7,000. Such income-tax and super-tax shall be calculated at the rates in force for the financial year in which he is required to pay the tax, and shall bear to the total amount of income-tax and super-tax so calculated on the said total income the same proportion as the amount of such inclusions bears to his total income :

Provided that, where the previous year of the assessee in respect of any source of income ends after the 30th day of June and before the 31st day of October, the order in writing issued by the Income-tax Officer requiring the payment of income-tax and super-tax on that source of income shall substitute for the four quarterly payments hereinbefore specified, three payments of equal amount to be made on the 15th day of March, the 15th day of June and 15th day of September, respectively :

Provided further that, if after the making of an order by the Income-tax Officer and before the 15th day of August of the financial year an assessment of the assessee is completed in respect of a previous year, later than that referred to in the order of the Income-tax Officer, the Income-tax Officer may make an amended order requiring the assessee to pay in one instalment on the specified date, or in equal instalments on the specified dates if more than one, falling after the date of the amended order, the tax computed on the revised basis as reduced by the amount, if any, paid in accordance with the original order ; but if the amount already paid exceeds the tax determined on the revised basis, the excess shall be refunded.

(b) If the notice of demand issued under section 29 in pursuance of the order under clause (a) of this sub-section is served after any of the dates on which the instalments specified therein are payable, the tax shall be payable in equal instalments on each of such of these dates as fall after the date of service of

- (2) If an assessee who is required to pay tax by an order under sub-section (1) estimates, at any time before the last instalment is due, that the part of his income to which that sub-section applies for the period which would be the previous year for an assessment for the year next following is less than the income on which he is required to pay tax and accordingly wishes to pay an amount less than the amount which he is so required to pay, he may send to the Income-tax Officer an estimate of the tax payable by him, calculated in the manner laid down in sub-section (1), on that part of his income for such period, and shall pay such amount as accords with his estimate in equal instalments on suc<sup>l</sup>. of the dates specified in sub-section (1) (a) as have not expired, or in one sum if only the last of such dates has not expired :

Provided that, the assessee may send a revised estimate of the tax payable by him before any one of the dates specified in sub-section (1) (a) and adjust any excess or deficiency in respect of any instalment already paid in a subsequent instalment or in subsequent instalments.

- (3) Any person who has not hitherto been assessed in respect of the income of a previous year commencing on or after the 1st day of October 1944 shall, before the 15th day of September in each financial year, if his total income of the period which would be the previous year for an assessment for the financial year next following is likely to exceed seven thousand rupees, send to the Income-tax Officer an estimate of the tax payable by him on that part of his income to which the provisions of section 18 do not apply of the said previous year calculated in the manner laid down in sub-section (1), and shall pay the amount, on such of the dates specified in that sub-section as have not expired, by instalments which may be revised according to the proviso to sub-section (2) :

Provided that, where his total income includes agricultural rents he shall, before the 15th day of June in each financial year, send to the Income-tax Officer an estimate of the tax payable by him on such rents for the said previous year calculated in the manner laid down in sub-section (1) and shall pay the amount of such tax on the 15th day of June in one sum, and the balance (if any) of the estimated tax payable by him aforesaid in accordance with the foregoing provisions of this sub-section.

- (4) Where the income to which sub-section (1), (2) or (3) applies, includes income from agricultural rents or any income of the nature of commission which is



Before any of the deferred payments of tax become due, he may defer payment of tax on such inclusions to the date on which such income would be normally received or adjusted and if he does so he shall communicate to the Income-tax Officer the date to which such payment is deferred :

Provided that, if the tax of which the payment is deferred is not paid within 15 days of the date on which such income or part thereof is received or adjusted by the payer in the assessee's account, the tax shall be payable with six per cent simple interest per annum from the date of such receipt or adjustment to the date of payment of the tax.

- (5) The Government shall pay on any amount paid under this section simple interest at the rate of 2 per cent per annum from the date of payment to the date of the assessment (hereinafter called the "regular assessment"), made under section 23 of the income, profits and gains of the previous year for an assessment for the year next following the year in which the amount was payable :

Provided that, on any portion of such amount which is refunded under the foregoing provisions of this section interest shall be payable only up to the date on which the refund was made.

- (6) Where in any year an assessee has paid tax under sub-section (2) or sub-section (3) on the basis of his own estimate, and the tax so paid is less than eighty per cent of the tax determined on the basis of the regular assessment, so far as such tax relates to income to which the provisions of section 18 do not apply, and so far as it is not due to variations in the rates of tax made by the Finance Act enacted for the year for which the regular assessment is made, simple interest at the rates of six per cent per annum from the 1st day of July in the financial year in which the tax was paid, up to the date of the said regular assessment, shall be payable by the assessee upon the amount by which the tax so paid falls short of the said eighty per cent :

Provided that, where, as a result of an appeal under section 31 or section 32 or of a review under section 33 or of a reference to a Board of Referees under section 33A or to the High Court under section 66, the amount on which interest was payable under this sub-section has been reduced the interest shall be reduced accordingly, and the excess interest paid, if any, shall be refunded together with the amount of income-tax that is refundable :

Provided further that, where a business or profession is newly set up and is assessable on the income, profits

(7) Where, on making the regular assessment, the Income-tax Officer finds that any assessee has—

- (a) under sub-section (2) or sub-section (3) underestimated the tax payable by him and thereby reduced the amount payable in any of the first three instalments, or
- (b) under sub-section (4) wrongly deferred the payment of tax on a part of his income,

he may direct that the assessee shall pay simple interest at the rate of six per cent per annum in the case referred to in clause (a) for the period during which the payment was deficient on the difference between the amount paid in each such instalment and the amount which should have been paid having regard to the aggregate tax actually paid under this section during the year, and in the case referred to in clause (b) for the period during which the payment of tax was wrongly deferred on the amount of which the payment was so deferred :

Provided that, for the purposes of this sub-section, any instalment due before the expiry of six months from the commencement of the previous year in respect of which it is to be paid, shall be deemed to have become due fifteen days after the expiry of the said six months.

(8) Where on making the regular assessment, the Income-tax Officer finds that no payment of tax has been made in accordance with the foregoing provisions of this section, interest calculated in the manner laid down in sub-section (6) shall be added to the tax as determined on the basis of the regular assessment.

(9) If the Income-tax Officer, in the course of any proceedings in connection with the regular assessment, is satisfied that any assessee—

- (a) has furnished under sub-section (2) or sub-section (3) estimates of the tax payable by him which he knew or had reason to believe to be untrue, or
- (b) has without reasonable cause failed to comply with the provisions of sub-section (3),

the assessee shall be deemed, in the case referred to in clause (a) to have deliberately furnished inaccurate particulars of his income, and in the case referred to in clause (b), to have failed to furnish the return of his total income ; and the provisions of section 28, so far as may be, shall apply accordingly :

Provided that the amount of penalty leviable shall, in the case referred to in clause (a) be a sum not exceeding the amount by which the tax actually paid during

the tax determined on the basis of the regular assessment, as modified in the manner provided in sub-section (6), whichever is the less, and, in the case referred to in clause (b), be a sum not exceeding the said eighty per cent.

- (10) (a) If an assessee does not pay on the specified dates any instalment of tax that he is required to pay under sub-section (1) and does not, before the date on which any such instalment as is not paid becomes due, send under sub-section (2) an estimate or a revised estimate of the tax payable by him, he shall be deemed to be an assessee in default in respect of such instalment or instalments.
- (b) If any assessee has sent under sub-section (2) or sub-section (3) an estimate or a revised estimate of the tax payable by him, but does not pay any instalment in accordance therewith on the date or dates specified in sub-section (1), he shall be deemed to be an assessee in default in respect of such instalment or instalments:

Provided that the assessee shall not, under clause (a) or (b), be deemed to be in default in respect of any amount of which the payment is deferred under sub-section (4) until after the date communicated by him to the Income-tax Officer under that sub-section.

- (11) Any sum other than a penalty or interest paid by or recovered from an assessee in pursuance of the provisions of this section shall be treated as a payment of tax in respect of the income of the period which would be the previous year for an assessment for the financial year next following the year in which it was payable, and credit therefore shall be given to the assessee in the regular assessment.
- (12) (a) The tax shall not be payable by an assessee in respect of any sum of interest which he receives under sub-section (3) and such sum shall not be included in computing his total income.
- (b) In computing the total income of an assessee no allowance shall be made for any interest payable by him under sub-sections (4), (6) or (7).
- (16) For section 19 the following shall be substituted:—  
 "19. *Payment in other cases.*—Any tax which has not been deducted in accordance with the provisions of section 18 shall be payable by the assessee direct."
- (17) In clause (c) of section 21 after the word "Income-tax" the words "and super-tax" shall be inserted.

person whose total income during the previous year exceeded the maximum amount which is not chargeable to income-tax to furnish, within such period not being less than sixty days as may be specified in the notice, a return in the prescribed form, and verified in the prescribed manner, setting forth along with such other particulars as may be required by the notice, his total income during that year :

Provided that the Income-tax Officer may in his discretion extend the date for the delivery of the return in the case of any person or class of persons.

- (2) In the case of any person whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer may serve a notice upon him, requiring him to furnish, within such period, not being less than thirty days as may be specified in the notice, a return in the prescribed form, and verified in the prescribed manner setting forth, along with such other particulars as may be provided for in the notice, his total income during the previous year :

Provided that the Income-tax Officer may, in his discretion, extend the date for the delivery of the return.

- (3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

- (4) The Income-tax Officer may serve on any person who has made a return under sub-section (1) or upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Income-tax Officer may require :

Provided that the Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year."

- (19) In sub-section (4) of section 23—

- (i) for the words beginning with "If the principal officer" and ending with "as the case may be" the words "If any person fails to make the return required by any notice given under sub-section (2) of section 22 and has not made a return or a revised return under sub-section (3) of the same section" shall be substituted ;

cancel its registration" the words "in the case of a firm may refuse to register it or may cancel its registration if it is already registered" *shall be substituted.*

(20) In sub-section (1) and in clause (i) of sub-section (4) of section 23A *for* the words "association of individuals" the words "association of persons" *shall be substituted.*

(21) *For* sub-sections (2) and (3) of section 24B the following *shall be substituted :—*

"(2) Where a person dies before the giving of the notice referred to in sub-section (1) of section 22, or before he is served with a notice under sub-section (2) of section 22 or section 34, as the case may be, his executor, administrator or other legal representative shall, on the serving of the notice under sub-section (2) of section 22 or under section 34, as the case may be, comply therewith, and the Income-tax Officer may proceed to assess the total income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(3) Where a person dies, without having furnished a return which he has been required to furnish under the provisions of section 22, or having furnished a return which the Income-tax Officer has reason to believe to be incorrect or incomplete, the Income-tax Officer may make an assessment of the total income of such person and determine the tax payable by him on the basis of such assessment, and for this purpose may, by the issue of the appropriate notice which would have had to be served upon the deceased person had he survived, require from the executor, administrator or other legal representative of the deceased person any accounts, documents or other evidence which he might under the provisions of sections 22 and 23 have required from the deceased person."

(22) In section 25—

(i) in sub-section (1) the words "on which income-tax was not at any time charged under the provisions of the Indian Income-tax Act, 1918" *shall be deleted* ;

(ii) sub-section (3) *shall be deleted* ; and

(iii) the existing sub-section (4) *shall be renumbered* as sub-section (3), and in sub-section (3) as renumbered the words, brackets and figure "or sub-section (3)" *shall be deleted.*

(23) In section 28—

(i) *for* sub-section (1) the following *shall be substituted :—*

"(1) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any

to furnish by notice given under sub-section (1) or sub-section (2) of section 22 or section 34, or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required by such notice, or

- (b) has without reasonable cause failed to comply with a notice under sub-section (4) of section 22 or sub-section (2) of section 23, or
- (c) has concealed the particulars of his income or deliberately furnished inaccurate particulars of such income,

he may direct that such person shall pay by way of penalty, in the case referred to in clause (a), in addition to the amount of the income-tax and super-tax, if any, payable by him, a sum not exceeding that amount, and in the cases referred to in clauses (b) and (c), in addition to any tax payable by him, a sum not exceeding the amount of the income-tax and super-tax, if any, which would have been avoided if the income as returned by such person had been accepted as the correct income :

Provided that—

- (a) no penalty for failure to furnish the return of his total income shall be imposed on an assessee whose total income is less than three thousand five hundred rupees, unless he has been served with a notice under sub-section (2) of section 22 ;
  - (b) where a person has failed to comply with a notice under sub-section (2) of section 22 or section 34 and proves that he has no income liable to tax, the penalty imposable under this sub-section shall be a penalty not exceeding twenty-five rupees ;
  - (c) no penalty shall be imposed under this sub-section upon any person assessable under section 42 as the agent of a person not resident in British Burma for failure to furnish the return required under section 22 unless a notice under sub-section (2) of that section or under section 34 has been served on him " and
  - (ii) in sub-section (2) for the words " in addition to the income-tax payable by him " the words " in addition to the income-tax and super-tax, if any, payable by him " *shall be substituted* ; and for the words " not exceeding the amount of income-tax " the words " not exceeding the amount of income-tax and super-tax " *shall be substituted*.
- (24) In section 29 before the word and figures " section 23 " the words and figures " section 18A or " *shall be inserted*.

following *shall be substituted* :—

“ or objecting to the cancellation by an Income-tax Officer of the registration of a firm under sub-section (4) of section 23 or to a refusal to register a firm under sub-section (4) of section 23 or section 26A.”

(26) For clause (3) of section 38 the following *shall be substituted* :—

“ (3) require any person whom he has reason to believe to be engaged in a business or profession to furnish him with a return containing particulars of the location and style of the principal place wherein he carries on the business or profession and of any branches thereof, the names and addresses of his partners, if any, in such business or profession and the extent of his own share and the shares of all such partners in the profits of the business or profession and any branches thereof.”

(27) In sub-section (1) of section 42—

(i) before the words “ profits or gains ” the word “ income ” *shall be inserted*, and

(ii) for the words “ or property in British Burma ” the words “ in British Burma, or through or from any property in British Burma, or through or from any asset or source of income in British Burma, or through or from any money lent out on interest and brought into British Burma in cash or in kind ” *shall be substituted*.

(28) In section 44c for the words “ in any year ” the words “ in the year ” *shall be substituted*.

(29) In section 46—

(i) in sub-section (5) the words “ or as the Financial Commissioner directs ” *shall be deleted*; and

(ii) in sub-section (7) for the words “ the year ” the words “ the financial year ” *shall be substituted*, and at the end of the sub-section, the following proviso *shall be inserted* :—

“ Provided that where the sum payable is allowed to be paid by instalments the period of one year herein referred to shall be reckoned from the date on which the last of such instalments was due.”

(30) In section 47 before the words, brackets and figures “ sub-section (2) of section 25 ” the words, brackets, figures and letter “ sub-section (9) of section 18A ” *shall be inserted*, and after the words, brackets and figures “ or sub-section (1) of section 46 ” the following *shall be inserted* :—

“ and any interest payable under the provisions of sub-sections (4), (6), (7), or (8) of section 18A,”

- his total income" the words "a rate representing the average of the rates applicable to his total income" shall be substituted;
- (ii) in sub-section (2) for the words "the rate of income-tax applicable to his total income" the words "the rate representing the average of the rates applicable to his total income" shall be substituted;
  - (iii) in sub-section (3) for the words "the rate of income-tax applicable to his total income" the words "the rate representing the average of the rates applicable to his total income" shall be substituted; and
  - (iv) in sub-section (4) after the words "total income" includes "the words "in the case of any person resident in British Burma all income, profits and gains in respect of which he is entitled to a refund of part or the whole of the tax on the amount thereof, and" shall be inserted.
- (32) In sub-section (1) of section 49 for the words "that year" the words "the corresponding year" shall be substituted.
- (33) In clause (c) of section 51 before the word and figures "section 22" the words, brackets and figure "sub-section (2) of" shall be inserted.
- (34) In section 55 for the words "association of individuals" the words "association of persons" shall be substituted.
- (35) In section 56 before the words "subject to the provisions of this Chapter" the words, figures and letter "Except in cases to which section 15A applies and" shall be inserted, and for the words "association of individuals" the words "association of persons" shall be substituted.
- (36) In section 58—
- (i) in sub-section (1) after the words and figures "and sections 15" the figures and letter "15A" shall be inserted, and the figures "17", "19" and "21", shall be deleted; and
  - (ii) in sub-section (2) after the word "sub-sections" the figures, letter and brackets "(2), (2A)" shall be inserted.
- (37) For section 161 the following shall be substituted :—
- " 61. *Appearance by authorized representative*—(1) Any assessee, who is entitled or required to attend before any Income-tax authority in connection with any proceeding under this Act otherwise than when required under section 37 to attend personally for examination on oath or affirmation, may attend by a person authorized by him in writing in this behalf, being a relative of or a person regularly employed by the assessee, or a lawyer or an accountant or an Income-tax practitioner, and not being disqualified by or under sub-section (3).



other regular dealings ;

(ii) 'lawyer' means a *Barrister-at-Law* or Solicitor or any other person entitled to plead in any Court of law in British Burma ;

(iii) 'accountant' means a registered accountant enrolled on the Register of Accountants maintained by the Governor under the Burma Auditor's Certificates Rules, 1939, or a member of an association of accountants recognized in this behalf by the Governor ;

(iv) 'income-tax practitioner' means—

(a) any person who, before the 1st day of October, 1946, attended before an Income-tax authority on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee ;

(b) any person who has passed any accountancy examination recognized in this behalf by the Financial Commissioner ; or

(c) any person who has acquired such qualifications as the Financial Commissioner may prescribe for this purpose.

(3) No person who has been dismissed from Government service after the 1st day of October 1946 shall be qualified to represent an assessee under sub-section (1) ; and if any lawyer or registered accountant is found guilty of misconduct in connection with any income-tax proceedings by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any other person is found guilty of such misconduct by the Commissioner of Income-tax, the Commissioner of Income-tax may direct that he shall be thenceforward disqualified to represent an assessee under sub-section (1) :

Provided that—

(a) no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard,

(b) any person against whom such direction is made may, within one month of the making of the direction, appeal to the Financial Commissioner to have the direction cancelled, and

(c) no such direction shall take effect until one month from the making thereof or, when an appeal is preferred, until the disposal of the appeal."

(38) In sub-section (2) of section 67 for the words "association of individuals" the words "association of persons" shall be substituted.

for the second time, the words "business or profession" *shall be substituted*; and for the words "his principal place of business" the words "the principal place of his business or profession" *shall be substituted*; and

- (ii) to sub-section (3) the following further proviso *shall be added* :—

"Provided further that the place of assessment shall not be called in question by an assessee if he has made a return in response to the notice under sub-section (1) of section 22 and has stated therein the principal place where he carries on his business or profession, or if he has not made such a return shall not be called in question after the expiry of the time allowed by the notice under sub-section (2) of section 22 or under section 34 for the making of a return :

Provided further that if the place of assessment is called in question by an assessee the Income-tax Officer shall, if not satisfied with the correctness of the claim, refer the matter for determination under this sub-section before assessment is made."