

THE BURMA INCOME-TAX (AMENDMENT) ACT, 1955.

[ACT No. XXX OF 1955.]

It is hereby enacted as follows :—

1. (1) This Act may be called the Burma Income-tax (Amendment) Act, 1955.

(2) It shall be deemed to have come into force on the 1st day of October 1954.

2. In section 5A of the Burma Income-tax Act (hereinafter referred to as "the Act"),—

(i) in the second proviso to sub-section (1) the words "due to retirement or removal" *shall be deleted*; and for the period (.) at the end thereof a colon (:) *shall be substituted*; and

(ii) *after* the second proviso to sub-section (1) the following *shall be inserted* as the third proviso thereto, namely :—

" Provided also that if a member of the Appellate Tribunal, by reason of his having previously taken part in any matter relating to the subject matter under appeal, either as an auditor, examiner of accounts or an Income-tax authority, becomes disqualified from taking part in the hearing of the appeal, remaining members of the Appellate Tribunal shall be competent to hear and decide the appeal; and in the event of a difference of opinion between the Chairman and the other member, the opinion of the Chairman shall prevail."

3. In sub-section (3) of section 17 of the Act, *after* the words "in this section" the words "and in section 17A" *shall be inserted*.

Price,—10 pyas]

G.U.B.C.P.O.—No. 180, Min. of J.A., 23-5-55—2,200—II.