

ACT NO. IV OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 12th March, 1919.)

An Act to amend the Indian Income-tax Act, 1918.

II of 1918. **W**HEREAS it is expedient to amend the Indian Income-tax Act, 1918; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1919. Short title and commencement.

(2) It shall come into force on the first day of April, 1919.

I of 1918. 2. In the proviso to sub-section (2) of section 14 of the Indian Income-tax Act, 1918 (hereinafter referred to as the said Act), for the word "one" the word "two" shall be substituted. Amendment of section 14, Act VII of 1918.

3. In sub-section (4) of section 18 of the said Act, for the figures, brackets and word "17 (1), (2) or (3)," the figures, brackets and word "17 (1) or (2)" shall be substituted. Amendment of section 18, Act VII of 1918.

4. For Schedule I to the said Act, the following Schedule shall be substituted, namely:— Substitution of new Schedule for Schedule I, Act VII of 1918.

"SCHEDULE I.

(See section 14.)

RATES OF TAX.

I.—When the taxable income is less than Rs. 2,000.	Rate. <i>Nil.</i>
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II.—When

II.—When the taxable income is Rs. 2,000 or upwards, and

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| (i) The total income is less than Rs. 5,000. | Five pies in the rupee. |
| (ii) The total income is Rs. 5,000 or upwards, but is less than Rs. 10,000. | Six pies in the rupee. |
| (iii) The total income is Rs. 10,000 or upwards, but is less than Rs. 25,000. | Nine pies in the rupee. |
| (iv) The total income is Rs. 25,000 or upwards. | One anna in the rupee." |

Substitution of new Schedule for Schedule II, Act VII of 1918.

5. For Schedule II to the said Act, the following Schedule shall be substituted, namely:—

"SCHEDULE II.

(See section 37.)

RATES OF REFUND.

Amount.	Refund.
1. Less than Rs. 2,000 .	One anna in the rupee.
2. Rs. 2,000 or upwards, but less than Rs. 5,000.	Seven pies in the rupee.
3. Rs. 5,000 or upwards, but less than Rs. 10,000.	Six pies in the rupee.
4. Rs. 10,000 or upwards, but less than Rs. 25,000.	Three pies in the rupee."

Repeals.

6. In the said Act, sub-section (3) of section 17, Chapter III, and in section 35 the words "or in a notice or order under section 30" are hereby repealed:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under the said Act.