

## ACT No. XLIV OF 1920.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the  
16th September, 1920.)

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

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

1. This Act may be called the Indian Income-Short title.  
tax (Amendment No. 2) Act, 1920.

VII of 1918. 2. The following amendment shall be made in <sup>Amendment</sup> section 8 of the Indian Income-tax Act, 1918 (here- <sup>of section 8 of</sup>  
inafter referred to as the said Act), namely :— <sup>Act VII, 1918.</sup>

Before the words "house property" where they  
occur for the second time the word "residential"  
shall be inserted, and the words and figure "and  
section 9" shall be omitted; and in the proviso to the  
same section for the words "house property" the  
words "the property" shall be substituted.

3. In sub-section (2), clause (i) of section 9 of <sup>Amendment</sup>  
the said Act the words "or where the premises are <sup>of section 9</sup>  
owned by the assessee the *bonâ fide* annual value <sup>of Act VII,</sup>  
thereof" shall be omitted; and in clause (v) of the <sup>1918.</sup>  
same sub-section the word "such" shall be inserted  
before the word "buildings"; and in clause (iii) of  
the same sub-section for the word "premises" the  
words "such part of the premises as is used for the  
purposes of the business" shall be substituted.