

# ACT No. XVI OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th March, 1925.)

An Act further to amend the Indian Income-tax Act, 1922.

1922. **W**HEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Income-tax (Second Amendment) Act, 1925. Short title.

1922. 2. In section 18 of the Indian Income-tax Act, 1922, after sub-section (2) the following sub-section shall be inserted, Amendment of section 18, Act XI of 1922. namely:—

“(2A.) Notwithstanding anything hereinbefore contained, for the purpose of making the deduction under sub-section (2), there shall be included in the amount payable any income chargeable under the head ‘Salaries’ which is payable to the assessee out of India by or on behalf of Government, and the value in rupees of such income shall be calculated at the prescribed rate of exchange.”

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