

*Repealed by Act 43 of 1952*

## Act No. XVI of 1949

[PASSED BY THE DOMINION LEGISLATURE]

(Received the assent of the Governor-General on the 1st April, 1949.)

**An Act to provide for exempting the reduced salary of the Governor-General from taxes on income.**

**W**HEREAS paragraph one of the Third Schedule to the Government of India Act, 1935 (26 Geo. 5, c. 2) provides that there shall be paid to the Governor-General an annual salary of 2,50,800 rupees;

**AND** WHEREAS the Governor-General and his Council of Ministers have agreed that notwithstanding the above provision, the Governor-General will, with effect from the 1st day of January, 1949, draw salary at a rate not exceeding 5,500 rupees per month and that the reduced salary will be exempt from taxes on income;

**AND** WHEREAS it is expedient to provide for exempting from taxes on income the reduced salary of the Governor-General;

It is hereby enacted as follows:—

**1. Short title.**—This Act may be called the Governor-General's Salary (Exemption from Taxation) Act, 1949.

**2. Reduced salary of the Governor-General to be exempt from taxes on income.**—Notwithstanding anything contained in the Indian Income-tax Act, 1922 (XI of 1922), or in any other law relating to taxation on income, no income-tax or super-tax shall be payable by the Governor-General in respect of the salary due to him (whether paid or not) for any period for which he draws salary at a rate not exceeding 5,500 rupees per month, and the salary so due (whether paid or not) shall not be included in his total income.

**3. Repeal of Ordinance IV of 1949.**—The Governor-General's Salary (Exemption from Taxation) Ordinance, 1949 (IV of 1949), is hereby repealed.

Price anna 1 or 1½d.

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