

THE SALARIES AND ALLOWANCES OF OFFICERS OF  
PARLIAMENT (AMENDMENT) ACT, 1990

No. 17 of 1990

[3rd June, 1990.]

An Act further to amend the Salaries and Allowances of Officers  
of Parliament Act, 1953.

BE it enacted by Parliament in the Forty-first Year of the Republic  
of India as follows:—

1. (1) This Act may be called the Salaries and Allowances of Officers  
of Parliament (Amendment) Act, 1990.

Short  
title and  
commen-  
cement.

(2) It shall be deemed to have come into force on the 1st day of April,  
1988.

20 of 1953

2. In section 3 of the Salaries and Allowances of Officers of Parlia-  
ment Act, 1953 (hereinafter referred to as the principal Act), in sub-  
section (1), the following shall be inserted at the end, namely:—

Amend-  
ment of  
section 3.

30 of 1954.

“and an allowance for each day during the whole of his term as the  
Chairman at the same rate as is specified in section 3 of the Salary,  
Allowances and Pension of Members of Parliament Act, 1954 with  
respect to members of Parliament”.

3. For section 10A of the principal Act, the following section shall  
be substituted, namely:—

Substitu-  
tion of  
new sec-  
tion for  
section  
10A.

43 of 1961.

10A. Notwithstanding anything contained in the Income-tax  
Act, 1961,—

Exemp-  
tion from  
liability  
to pay  
income-tax  
on daily  
allow-  
ance re-  
ceived by  
the Chair-  
man and  
certain  
perquisites  
received by  
an officer  
of Parlia-  
ment.

(a) in computing the total income of a previous year of the  
Chairman of the Council of States, any income by way of an  
allowance referred to in sub-section (1) of section 3 shall not be  
included;

(b) the value of rent free furnished residence (including  
maintenance thereof) provided to an officer of Parliament under  
sub-section (1) of section 4 shall not be included in the computa-  
tion of his income chargeable under the head “Salaries” under  
section 15 of the Income-tax Act, 1961.’