

8TH JUNE 1886, No. 444, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Resolution of the Government of India, Department of Finance and Commerce (Separate Revenue, &c.—Assessed Taxes—Income Tax), dated Simla, 20th May 1886, No. 817 :—

Read—

Letter from the Examiner, Public Works Accounts, Hyderabad, No. 1055, dated the 6th April 1886.

Resolution—

The question raised in the letter read above is whether deductions can under section 5 (1) (g) of Act II of 1886 be allowed from salary liable to the tax on account of premiums paid to a Life Insurance Company before the 1st April 1886 covering a period of risk extending beyond that date. The Governor-General in Council is of opinion that such deductions cannot be allowed, as the payment of the premium is not made in the year the income of which is taxed.

2. The Governor-General in Council is therefore pleased to rule that no deduction can be made from the amount of salary liable to the tax leviable under Act II of 1886 on account of premiums paid to an Insurance Company before 1st April 1886.

Order—

Ordered, that a copy of the Resolution be forwarded to the Public Works Department, with reference to its communication No. 745 G., dated 7th May 1886; to the other departments of the Government of India; to the several Local Governments and Administrations; to the Comptroller and Auditor-General; to all Accountants-General and Comptrollers; to the Commissioner, Northern India Salt Revenue; to the Director-General of the Post Office of India; and to the Mint Masters, Calcutta and Bombay, for information and guidance.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 8th June 1886, No. 444, Revenue.

Miscellaneous.

Communicated to the departments of the Secretariat, and to heads of departments under the Revenue Secretariat.

2. The present ruling of the Government of India is opposed to the orders of this Government in paragraph 3 of G.O., No. 369, dated 21st May 1886, Revenue Department, which will be considered cancelled.

(True Extract.)

Ag. Secretary to Government.

To the Public, &c., Departments.
 „ the Military Department.
 „ the Public Works Department.
 „ the Board of Revenue.
 „ the Director of Revenue Settlement and Agriculture.
 „ the Superintendent, Revenue Survey.
 „ the Inam Commissioner.
 „ the Government Botanist.
 „ the Superintendent, Government Central Museum.
 „ the Accountant-General.

Exd. P. L. Pereira.

150 Copies.

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(True Extract.)

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„ the Superintendent, Revenue Survey.
„ the Inam Commissioner.
„ the Government Botanist.
„ the Superintendent, Government Central Museum.
„ the Accountant-General.

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Govt. of {1886} Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 8th June 1886, No. 444.

JUNE.

Act II of 1886.

Ruling of the Government of India that no deduction can be made from the amount of salary liable to the tax under — on account of premiums paid to an Insurance Company before 1st April 1886, communicated to certain departments with remarks.

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Gobt. of {1886} Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 8th June 1886, No. 444.

JUNE.

Act II of 1886.

Ruling of the Government of India that no deduction can be made from the amount of salary liable to the tax under — on account of premiums paid to an Insurance Company before 1st April 1886, communicated to certain departments with remarks.

25TH MAY 1886, No. 383, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following resolution of the Government of India, Department of Finance and Commerce (Separate Revenue, &c.,—Assessed Taxes—Income Tax), dated Simla, 6th May 1886, No. 632 :—

The Governor-General in Council is pleased to rule that when a deduction is made under section 5 (1) (g) of Act II of 1886 from the amount of income liable to the tax imposed by the said Act on account of the payment of a life insurance premium, the amount deducted shall, if the premium is payable in sterling, be the actual cost of remittance as stated by the assessee.

Ordered that this resolution be communicated to all Local Governments and Administrations, to the Comptroller and Auditor General, and to all Accountants-General and Comptrollers.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 25th May 1886, No. 383, Revenue.

Miscellaneous.

Communicated to the several departments of the Secretariat and to heads of departments under the Revenue Secretariat.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Public, &c., Departments.
„ the Military Department.
„ the Public Works Department.
„ the Board of Revenue.
„ the Director of Revenue Settlement and Agriculture.
„ the Superintendent, Revenue Survey.
„ the Inam Commissioner.
„ the Government Botanist and Director of Cinchona Plantations.
„ the Superintendent, Government Central Museum.
„ the Accountant-General.

Exd. W. H. French.

150 Copies.

No 1548 May 18-6-86

Govt. of (1886) Madras.

REVENUE.

Communicated to the
Examiner P.W. Accounts, in
continuation of G.O. No. 970 W
d/ 9th April 1886, also to Supy.
Engineers for information

Sd/ J.S.W.

Issued

Recd.

Encl.

G.O., 25th May 1886, No. 383.

No 1548 May 18-6-86

MAY.

Income Tax Act (II of 1886).

Ruling of the Government of India that when a deduction is made under the — from the amount of income liable to the tax imposed on account of the payment of a life insurance premium, the amount deducted shall, if the premium is payable in sterling, be the actual cost of remittance.

With order

8TH JUNE 1886, No. 444, REVENUE.

GOVERNMENT OF MADRAS.

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READ—the following Resolution of the Government of India, Department of Finance and Commerce (Separate Revenue, &c.—Assessed Taxes—Income Tax), dated Simla, 20th May 1886, No. 817 :—

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ORDER—dated 8th June 1886, No. 444, Revenue.

Miscellaneous.

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Examiner P.W. Accounts
Supy. Engrs.
Supt of Works S.M.S.
Ch. Engr. for Sern.
Consy. Engr. for Rygs
Consy. Archt to Govt
Engr. in ch. M.S. Ry.
Secy. State Ry. Accts
" Std Ry. Accts
Supt M. & Works

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(True Extract.)

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Ag. Secretary to Government.

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 „ the Board of Revenue.
 „ the Director of Revenue Settlement and Agriculture.
 „ the Superintendent, Revenue Survey.
 „ the Inam Commissioner.
 „ the Government Botanist.
 „ the Superintendent, Government Central Museum.
 „ the Accountant-General.

Exd. P. L. Pereira.

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" 1341 W. 29. 5. 86
" 1548 W. 18. 6. 86

No. 1678 W. d/ 2nd July 1886

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No 1483 W. d/ 11th June 1886.
11th June 1886.

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Chief Engr for Ingn
Comd Engr for Ryp
Supt Engrs.
Supt works 2nd S.
Comd areas to Govt
Engr in Chief In S. Ry
Ex^o P. W. acct.
Ex^o Govt Ry acct.
Ex^o State Ry. acct.
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REVENUE.

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Wittor den

P. W. D.
Govt. of (1886) Madras.
REVENUE.

No 1678 W. d/ 2nd July 1886

Comd to officers
of the P. W. D. for information
in Continuation of G. O. No
1483 W. d/ 11th June 1886.

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S. G. W. J. M. S.
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Engr in Chief In S. Ry.
Ex^o P. W. acct.
Ex^o Govt Ry. acct.
Ex^o State Ry. acct.
Supt. In H. Works.

Issued

Recd.

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