465 C 4 · 2 · 86.
406 W 18 · 2 · 86
1094 C 17 3 · 86.
1193 C 23 · 3 · 86.
853 W 30 · 3 · 86

Bucks 2728

D 7 · 4 · 86

SECRETARY TO GOVERNMENT
7 APL 86
DEPARTMENT WARWICK

No. 970 Wd/ 9th April

Communicated
to the Exr. P. W. Aucks.
with adverence to
his letter No. 955
dated 22d March
1886.

7/4/86

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Exr. P. W. Aucks.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following office note from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd March 1886, No. 955 :—

Please advise me on the following point :—

An officer pays, say, £90 per annum for insurance premium in England. If that amount is exempt from income tax, am I to take it (1) at par, or (2) at the official rate of exchange, or (3) at the rate at which the officer remitted the amount? If (3), what should be done if sundry remittances are made towards the amount eventually to be paid as premium in England.

2. If the officer pays the insurance from income realised in England, I presume the amount would not be exempted from the tax on the income realised in India.

Endorsement from Colonel J. SHAW-STEWART, R.E., Secretary to Government, Public Works Department, dated Chepauk, 23rd March 1886, No. 1193-C.

Referred to the Financial Department in continuation of No. 1094-C, dated 17th March 1886.

No. 570-C.

Transferred to the Revenue Department.

(By Order.)

(Signed) E. S. LAFFAN,
Ag. Under Secretary.

31st March 1886.

To the Revenue Department.

ORDER—dated 5th April 1886, No. 261, Revenue.

Miscellaneous.

Government are of opinion that an officer is entitled to deduction at whatever rate it cost him to make his remittance for insurance premium whether the payment was made in a lump sum or in instalments.

2. The presumption of the Examiner, Public Works Accounts, in paragraph 2 of his note is correct.

3. Copy of these Proceedings will be forwarded to the Government of India for information.

(True Extract.)

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

To the Financial Department.
„ the Public Works Department.
„ the Board of Revenue.
„ the Accountant-General.

No. 261-A.

Copy to the Government of India, Department of Finance and Commerce.

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

Exd. W. H. French.

100 Copies.

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Govt. of {1886} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 5th April 1886, Nos. 261, 261A.

APRIL.

Income Tax Act.

Stating that an officer is entitled to deduction at whatever rate it cost him to make his remittance for insurance premium whether the payment was made in lump or in instalments. Copy of these Proceedings forwarded to the Government of India for information.

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Order thereon No 970 dy 9 April 1886

Communicated to the Examiner P. W. Accounts with advertance to his letter No 955 d/ 22 March 1886

(sd) M6

Govt. of {1886} Madras.

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To
The Examiner P. W. Accounts

Revenue Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ endorsement of the Finan-cial Department dated 31st March 1886, No. 570 C transferring P.W. endorsement dated 23rd March 1886, No. 1193 C on Office Note from the Examiner of the P.W. accounts requesting instructions as to the mode of calculating the tax in cases of pay-ment in England of Insurance premium exempt-ted under Act II of 1886.

Order thereon, 5th April 1886, No. 261

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3. Copy of these Proceedings will be for-warded to the Government of India for information.

(True Extract)

Ag. Secretary to Government

To Public Works Department