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B¹⁰ 3099 Wd/3rd October
1888

Communicated to
the Examiner for
the General Public
Accounts.
Works Accounts.

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P.W.C. No. 9865

Govt. of (1888) Madras.
REVENUE.

10.50



Issued

Recd.

2-10-88

Encl.

G.O., 6th September 1888, No. 637.

N^o 3099 Wd/3rd October
1888

SEPTEMBER.

Income-tax.

Passing orders on the question of exemption
from — of payments to societies registered under
Act XXI of 1860.

2 copies to copy
with order

6TH SEPTEMBER 1888, No. 637, REVENUE.

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REVENUE DEPARTMENT.

READ—the following Office-note from Major C. H. P. CHRISTIE, Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th July 1888, No. 1931 :—

With reference to clause (1) of the Resolution of the Government of India printed with Revenue Department G.O. No. 323, dated 9th May 1888 (Public Works Department G.O. No. 1691 W., dated 7th June 1888), I beg to inquire what is the meaning of the expression “legally established benefit fund or other association.” Does it mean an association registered under Act XXI of 1860 (Act for the registration of Literary, Scientific and Charitable Associations), and if so, how should I ascertain the fact of registration? If not, what does it mean, and how should I ascertain that any payment, in respect of which exemption from income-tax is claimed, is a genuine payment to a *bona fide* benefit fund or friendly society?

No. 2838 C.

Transferred to the Revenue Department for consideration.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Government, P.W.D.

27th July 1888.

ORDER—dated 6th September 1888, No. 637, Revenue.

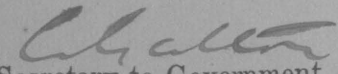
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It is observed that the notification of the Government of India, dated the 30th March last, does not exempt from tax payments made by a person to the societies, &c., named in section 20 of Act XXI of 1860, inasmuch as such payments are not made in respect of an insurance or deferred annuity on his own life or on the life of his wife, as required by the concluding portion of clause (1) of the notification. The words doubtless refer to societies constituted under Act VI of 1882.

2. Under rule 4 of the Government of India notification of the 5th February 1886, persons claiming exemption from tax on portions of salaries paid as subscription to Insurance Companies are required to produce the receipts granted by the companies for the payments, and the same rule should be considered as applicable to subscriptions paid to benefit funds and other associations referred to in clause (1) of the notification of the 30th March last.

3. The question as to what associations and benefit funds fulfil the conditions laid down in the Government of India notification last referred to is one for settlement by the Board of Revenue after reference to the Collectors of districts in which the societies are located. Before admitting a claim to exemption on account of subscription to such societies in any case, the Examiner should place himself in communication with the Board of Revenue on the subject.

(True Extract.)


Ag. Secretary to Government.

To the Public Works Department. ✓
„ the Commissioners of Land Revenue.
„ the Accountant-General.

Exd. P. L. Pereira.

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