

CONTENTS

		<i>Page</i>
1	Charge of Income Tax	1
2	Residence of an Individual	9
3	Resident Individual	12
4	Non-Resident Individual	17
5	Husband, Wife and Child	21
6	Companies	26
7	Trusts	61
8	Charitable Institutions	66
9	Partnership	73
10	Clubs and Associations... ..	83
11	Liability of Non-Resident Persons	87
12	Executor of the Estate of a Deceased Person	95
13	Co-operative Societies	99
14	Income from Trade or Business	101
15	Income from Profession or Vocation	112
16	Profits from any Employment	118
17	Income from Property	136
18	Income from Interest	144
19	Dividends	151
20	Capital Gains	157
21	Charges or Annuities	180
22	Other Sources of Income	183
23	Profits from Shipping and Operation of Aircraft	185
24	Ascertainment of Profits and Income	188
25	Losses	228
26	Payment of Tax and Recovery of Tax in Default	234
27	Pay As You Earn	247
28	Deduction of Tax at Source	254
29	Administrative Machinery of Assessment	258
30	Appeals	265
31	Repayment of Tax Paid in Excess	279
32	Penalties and Offences	284
33	Tax Rebates and Incentives	290
34	Wealth Tax	346
35	Gifts Tax	361
36	Proposed Changes in the Inland Revenue Act... ..	373