

**The Govt. of Burma.**  
**FINANCIAL DEPARTMENT.**  
**(The Rules Under the Super-tax Act, 1917.)**

**No.52**

**Dated Rangoon, the 14th June 1917.**

No.52.- In exercise of the power delegated to him by the Governor-General in Council under section 9, sub-section (1), of the Super-tax Act, 1917 (VIII of 1917), by the Government of India's (Finance Department) Notification No.760-F, dated the 6th April 1917, the Lieutenant-Governor is pleased to make the following rules under the said section for carrying out the purposes of the said Act in Burma:-

1. The return referred to in section 5 of the Super-tax Act, 1917, shall be in the form annexed to these rules, and all persons required by the Collector to furnish a return shall comply with the instructions contained therein and furnish the particulars required by those instructions.
2. Every return furnished in compliance with an order of the Collector under section 5 shall be subscribed by the person or company making it with a declaration that the income shown in the return is truly estimated on each of the sources mentioned therein, that it has actually accrued within the period stated and that the person or company making the return has no other source of income.
3. Any assessee to super-tax who desires to make payment of the tax by instalments should, at the same time as he furnishes the return referred to in Rules 1 and 2, submit an application to the Collector for permission to do so, and the Collector may, if he thinks fit, direct payment of the amount due in such instalments and on such dates as the circumstances of each case may demand:

Provided as follows:-

- (1) No application for payment of super-tax by instalments shall be given effect to unless the sum payable in respect of such tax is of a substantial amount.
  - (2) When payment by instalments is allowed, the date for payment of the last instalment shall not be later than the 15th January in each year in which the tax is payable.
4. A Government officer may, if he so desire, make payment of the super-tax to which he is assessed, or an instalment thereof, by deduction from his salary bill of the amount payable. The officer must advise the

Collector that such deduction has been made, and the Accountant-General or the Treasury Officer, as the case may be, shall advise the Collector of the realisation of the amount so deducted.

5. All applications for a refund of super-tax due on account of the modification or revision of an assessment on objection or appeal shall be dealt with by the Collector in accordance with the procedure prescribed under the principal Act in respect of applications for a refund of the tax chargeable under that Act, so far as that procedure may be applicable.

W.J. KEITH,  
Revenue Secretary to the Govt. of Burma.

----- Attachment -----

[ ATTACH LIST 1 ] 01 SUPER-TAX. Return under Section 5, Clauses (1) and (2), Super-tax Act, VIII of 1917, of income accruing and arising in British India. (This return should be sent under cover and marked confidential,)

[ ATTACH LIST 2 ] 02 REVERSE OF SUPER-TAX FORM. Instructions.