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Income.	Tax at 1947-48 rates on *Total Income.				Tax at 1948-49 rates on *Total Income.				Tax at 1949-50 rates on *Total Income.			
	Wholly earned.		Wholly unearned.		Wholly earned.		Wholly unearned.		Wholly earned.		Wholly unearned.	
	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.
3,000 .	56	1.9	94	3.1	—	—	—	—	—	—	—	—
3,500 .	81	2.3	125	3.6	81	2.3	125	3.6	61	1.7	94	2.7
4,000 .	106	2.7	156	3.9	106	2.7	156	3.9	80	2.0	117	2.9
4,500 .	131	2.9	188	4.2	131	2.9	188	4.2	98	2.2	141	3.1
5,000 .	156	3.1	219	4.4	156	3.1	219	4.4	117	2.3	164	3.3
5,500 .	181	3.3	281	5.1	181	3.3	281	5.1	136	2.5	219	4.0
6,000 .	206	3.4	344	5.7	206	3.4	344	5.7	155	2.6	273	4.6
6,500 .	244	3.7	406	6.2	244	3.7	406	6.2	186	2.9	328	5.0
7,000 .	294	4.2	469	6.7	294	4.2	469	6.7	230	3.3	383	5.5
7,500 .	344	4.6	531	7.1	344	4.6	531	7.1	273	3.6	438	5.8
8,000 .	394	4.9	594	7.4	394	4.9	594	7.4	317	4.0	492	6.2
9,000 .	494	5.5	719	8.0	494	5.5	719	8.0	405	4.5	602	6.7
10,000 .	594	5.9	844	8.4	594	5.9	844	8.4	492	4.9	711	7.1
11,000 .	694	6.3	1,063	9.7	694	6.3	1,063	9.7	580	5.3	930	8.5
12,000 .	794	6.6	1,281	10.7	794	6.6	1,281	10.7	667	5.6	1,148	9.6
13,000 .	931	7.2	1,500	11.5	931	7.2	1,500	11.5	798	6.1	1,367	10.5
14,000 .	1,106	7.9	1,719	12.3	1,106	7.9	1,719	12.3	973	7.0	1,586	11.3
15,000 .	1,281	8.5	1,938	12.9	1,281	8.5	1,938	12.9	1,148	7.7	1,805	12.0
18,000 .	1,806	10.0	2,875	16.0	1,806	10.0	2,875	16.0	1,673	9.3	2,742	15.2
31,000 .	2,563	12.2	3,813	18.1	2,563	12.2	3,813	18.1	2,430	11.6	3,680	17.5

*Total Income here excludes any Income from Capital Gains, and is as reduced by the Business Profits Tax payable, if any.

Source :—Ministry of Finance

RATES OF TAXES.

No. 128.—Statement showing in Selected Cases Tax payable and as a Percentage of Income on Incomes ranging from Rs. 3,000 to Rs. 30,00,000—*contd.*

Income.	Tax at 1947-48 rates on *Total Income.				Tax at 1948-49 rates on *Total Income.				Tax at 1949-50 rates on *Total Income.			
	Wholly earned.		Wholly unearned.		Wholly earned.		Wholly unearned.		Wholly earned.		Wholly unearned.	
	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.	Rs.	Per cent.
24,000	3,500	14.6	4,750	19.8	3,500	14.6	4,750	19.8	3,367	14.0	4,617	19.2
27,000	4,688	17.4	6,063	22.5	4,688	17.4	6,063	22.5	4,555	16.9	5,930	22.0
30,000	6,000	20.0	7,563	25.2	6,000	20.0	7,563	25.2	5,867	19.5	7,430	24.8
33,000	7,406	22.4	9,156	27.7	7,313	22.2	9,063	27.4	7,180	21.8	8,930	27.1
36,000	8,844	24.6	10,781	29.9	8,625	24.0	10,563	29.3	8,492	23.6	10,430	29.0
40,000	10,844	27.1	13,031	32.6	10,375	25.9	12,563	31.4	10,242	25.6	12,430	31.1
50,000	16,156	32.3	18,969	37.9	15,375	30.8	18,500	37.0	15,242	30.5	18,367	36.7
60,000	22,094	36.8	25,531	42.6	21,000	35.0	24,906	41.5	20,867	34.8	24,773	41.3
70,000	28,056	40.9	32,719	46.7	27,250	38.9	31,781	45.4	27,117	38.7	31,648	45.2
80,000	35,844	44.8	40,531	50.7	34,125	42.6	39,281	49.1	33,992	42.5	39,148	48.9
90,000	43,344	48.2	48,656	54.1	41,156	45.7	47,094	52.3	41,023	45.6	46,961	52.2
1,00,000	51,469	51.5	57,406	57.4	48,344	48.3	55,219	55.2	48,211	48.2	55,086	55.1
1,50,000	96,781	64.5	1,04,906	69.9	85,844	57.2	98,969	66.0	85,711	57.1	98,836	65.9
2,00,000	1,46,219	72.6	1,53,344	76.7	1,31,156	65.5	1,44,281	72.1	1,26,336	63.2	1,44,148	72.1
3,00,000	2,42,094	80.7	2,50,219	83.4	2,33,344	74.4	2,36,469	78.8	2,09,148	69.7	2,36,336	78.8
4,00,000	3,38,969	84.7	3,47,004	86.8	3,18,656	79.7	3,31,781	82.9	2,95,086	73.8	3,30,086	82.5
5,00,000	4,35,844	87.2	4,43,969	88.8	4,15,531	83.1	4,28,656	85.7	3,82,586	76.5	4,23,836	84.8
10,00,000	9,20,219	92.0	9,28,344	92.8	8,99,906	90.0	9,13,031	91.3	8,20,086	92.0	8,92,586	89.3
20,00,000	18,88,969	94.4	18,97,004	94.9	18,68,656	93.4	18,81,781	94.1	16,95,086	84.8	18,30,086	91.5
30,00,000	28,57,719	95.2	28,65,844	95.5	28,37,406	94.6	28,50,531	95.0	25,70,086	85.7	27,67,586	92.2

* Total Income here excludes any Income from Capital Games, and is as reduced by the Business Profits Tax payable, if any.