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# INCOME-TAX MANUAL

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## PREFATORY NOTE TO THE FIRST EDITION.

The statutory provisions relating to income-tax are contained in Parts I and II of this Manual. Part I contains the Income-tax Act and the relevant portion of the Finance Act, and Part II contains the rules made under the Act.

Part III contains instructions and notes designed to assist income-tax authorities in the determination of questions which are bound to arise in assessments under the new Act. These instructions and notes have no statutory force but income-tax authorities should conduct assessments in accordance with them until they are cancelled or amended, unless in any particular instance the Income-tax Commissioner should desire to suspend action on any particular instruction pending a representation to the Board of Inland Revenue.

\* \* \* \* \*

In the marginal references; " R " means a rule in Part II, " S " a section of the Act in Part I, and " P " a paragraph in Part III of the Manual.

SIMLA;  
The 10th April 1922. }

G. G. SIM,  
Member, Board of Inland Revenue.

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\* Not exempt from super-tax.

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