

THE BURMA INCOME-TAX ACT AMENDING LAW, 1964.
[THE UNION OF BURMA REVOLUTIONARY COUNCIL LAW NO. 18 OF 1964.]

The Chairman of the Revolutionary Council of the Union of Burma makes the following Law :—

1. (1) This Law may be called the Burma Income-tax Act Amending Law, 1964.

(2) It shall come into force at once.

2. For Chapter V-A of the Burma Income-tax Act, the following shall be substituted as Chapter V-A, namely :—

“ CHAPTER V-A.

SPECIAL PROVISIONS RELATING TO SHIPPING.

44A. The provisions of this Chapter shall, notwithstanding anything contained in the other provisions of this Act, apply for the purpose of the levy of tax in the case of any person who resides out of the Union of Burma and carries on business in the Union of Burma in any year as the owner or charterer of a ship (such person hereinafter in this Chapter being referred to as the principal).

44B. (1) Before the departure from any port in the Union of Burma of any ship in respect of which the provisions of this Chapter apply, the master of the ship shall prepare and furnish to the Income-tax Officer a return of the full amount paid or payable to the principal, or to any person on his behalf, on account of carriage of all passengers, live-stock or goods shipped at that port since the last arrival of the ship thereat :

Provided that where the Income-tax Officer is satisfied that such principal has an agent in the Union of Burma from whom the tax will be recoverable, the aforesaid return may be furnished by such agent.

(2) On receipt of the return, the Income-tax Officer shall assess the amount referred to in sub-section (1), and for this purpose may call for such accounts or documents as he may require, and one-twentieth of the amount so assessed shall be deemed to be the amount of the profits and gains accruing to the principal on account of the carriage of the passengers, live-stock and goods shipped at the port.

(3) When the profits and gains have been assessed as aforesaid, the Income-tax Officer shall determine the sum payable as tax thereon at the rate for the time being applicable to the total income of a person not resident in the Union of Burma, and such sum shall be payable by the master of the ship, or the agent as the case may be.

(4) Customs-Collector or other officer duly authorised to grant port-clearance to a ship to which the provisions of this Chapter apply shall not grant the same unless the master of the ship produces a certificate from the Income-tax Officer that the tax determined under sub-section (3) has been duly paid, or that satisfactory arrangements have been made for the payment of all such taxes which are or may become due under this Act, or that the principal has no liabilities under this Act.”

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