

(c) the income so divided shall be included separately in the total income of the husband and the wife, and the remaining provisions of this Act shall apply accordingly; and

(d) where either the husband or the wife, has any income under the head “Salaries”, that income shall be included in the total income of the spouse who has actually earned it. 5

### CHAPTER III

#### INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME

##### *A.—Incomes not to be included in total income*

Incomes not  
included in total  
income.

**11.** (1) In computing the total income of any person for a tax year under this Act, any income enumerated in Schedules II, III, IV, V, and VI shall not be included, subject to fulfilment of conditions specified therein. 10

(2) Wherever the conditions referred to in the Schedules referred in sub-section (1) are not satisfied in any tax year in respect of any income enumerated in the said Schedules, such income shall be charged to tax under this Act for that tax year. 15

(3) The persons enumerated in Schedule VII shall, subject to fulfilment of the conditions specified therein, not be chargeable to tax under this Act for a tax year.

(4) Wherever the conditions referred to in Schedule VII are not satisfied in respect of the persons enumerated in the said Schedule, the income of such person shall be charged to tax under the provisions of this Act. 20

(5) The Central Government may make rules or issue notifications for the purposes of this section as specified in the Schedules II, III, IV, V, VI and VII.

##### *B.—Incomes not to be included in total income of political parties and electoral trusts* 25

Incomes not  
included in total  
income of  
political parties  
and electoral  
trusts.

**12.** (1) In computing the total income of any political party or an electoral trust for a tax year under this Act, any income enumerated in Schedule VIII shall not be included, subject to fulfilment of conditions specified therein. 30

(2) Wherever the conditions referred to in Schedule VIII are not satisfied in any tax year in respect of any income enumerated in the said Schedule, such income shall be charged to tax under this Act for that tax year.

(3) The Central Government may make rules or issue notifications for the purposes of this section as specified in the Schedule VIII. 35

### CHAPTER IV

#### COMPUTATION OF TOTAL INCOME

##### *A.—Heads of income*

Heads of income.

**13.** Save as otherwise provided in this Act, all incomes shall, for the purposes of charge of income-tax and computation of total income, be classified under the following heads of income:— 40

(a) Salaries;

(b) Income from house property;

(c) Profits and gains of business or profession;

(d) Capital gains; and 45

(e) Income from other sources.