

### **Heads of income.**

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

A.—Salaries.

B.—[\*\*\*]

C.—Income from house property.

D.—Profits and gains of business or profession. E.—Capital gains.

F.—Income from other sources.