

## INCOME-TAX ACT, 2025

### Chapter II: BASIS OF CHARGE

#### **Section 4 - Charge of income-tax.**

- (1) Where any Central Act enacts that income-tax shall be charged for any tax year at any rate or rates, income-tax for such tax year shall be charged at that rate or those rates in accordance with and subject to the provisions of this Act.
- (2) The charge of income-tax under sub-section (1) shall be on the total income of the tax year of every person as per the provisions of this Act.
- (3) Income-tax shall also include any additional income-tax, by whatever name called, levied under this Act.
- (4) If this Act provides that income-tax is to be charged in respect of income of a period other than the tax year, it shall be charged accordingly.
- (5) For the income chargeable under this section, income-tax shall be deducted or collected at source or paid in advance as provided under this Act.