

INCOME-TAX ACT, 2025

A: Heads of income

Section 13 - Heads of income.

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:—

- (a) Salaries;
- (b) Income from house property;
- (c) Profits and gains of business or profession;
- (d) Capital gains; and
- (e) Income from other sources.