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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.

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