

3. The exemptions mentioned in note 2 will not be allowed and the basic table will not be used in the following cases: —

Persons in TaxClass I whose incomes do not-exceed
RM 1500 yrly.

Persons in TaxClass II whose incomes do not exceed
RM 4400 yrly.

Persons in TaxClass III(1) whose incomes do not exceed
RM 2400 yrly.

Persons in Tax Classes III (2),
III (3) &
III (4) whose incomes do not exceed
RM 3200 yrly.

In these cases the tax will be charged on the total income less the deduction of 10% mentioned in note 1 (so far as the income includes wages salaries or professional profits) at the following rates:

For persons in Tax Class I — at the rate charged for 1945 in respect of the old Tax Class I

For persons in Tax Class II — at thg rate charged for 1945 in respect of the old Tax Class II

For persons in Tax Class III (1), (2), (3) & (4) — at the rates charged for 1945 in respect of the old Tax Classes IV (1), (2), (3) & (4),

plus an addition of 35% ip each case.

4. In order that taxpayers may be able to compute the quarterly payments on account due on 10 January, April, July and October, proportionate quarterly tables will be prepared from the main basic table for all incomes in excess of RM 4000 yearly (RM 1000 quarterly).