

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 782

Dated: 7th May, 2015

Page No. (i) of Table of Contents (Reprint of Fourth Edition)

Sector : A. Tax Revenue

Sub-Sector : (b) Taxes on Property, Capital and other transactions

Delete Major Heads '**0031 Estate Duty**' against page number '**9**' and '**0033-Gift Tax**' against page number '**10**';

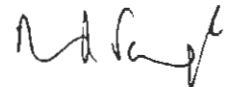
And

Insert the following new Major Head and page number after the existing Major Head '0030-Stamps and Registration Fees':

0031 Miscellaneous Tax Receipts

9

(Effective from 2015-16)
(Authority T-14018/3/MH 0034/2013-Codes)



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Sr. Accounts Officer

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Page No. 9 (Reprint of Fourth Edition)

Delete Major Head 0031 Estate Duty

(Effective from 2015-16)
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Page No. 10 (Reprint of Fourth Edition)

Delete Major Head **0033 Gift Tax**

(Effective from 2015-16)
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Insert the following new Major, Sub-Major and Minor Heads thereunder after the existing Major Head '0030-Stamps and Registration Fees':

Major Head: 0031 Miscellaneous Tax Receipts

Sub-Major Head: 01 Estate Duty

Minor Head: 101 Ordinary Collections (1)

102 Penalties

901 Share of net proceeds assigned to States (2)

Sub-Major Head: 02 Gift Tax

Minor Head: 101 Ordinary Collections (1)

102 Penalties

Sub-Major Head: 03 Banking Cash Transaction Tax

Minor Head: 101 Ordinary Collections (1)

102 Penalties

103 Interest

104 Surcharge

901 Share of net proceeds assigned to States (2)

Notes: (1) This minor head will have the following sub-heads:

(a) Advance Tax

(b) Tax on Self Assessment

(c) Tax on Regular Assessment

(d) Deduct-Refunds

(2) This minor head will figure as a 'minus entry' in the Central Accounts and as 'plus entry' in State Accounts.

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