## 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. 790 Dated: 17<sup>th</sup> July, 2015

Page No. 1 (Reprint of Fourth Edition)

Major Head: 0020 - Corporation Tax

Insert the following Minor Head after existing Minor Head '108 – Tax on Distributed Income of Domestic Company for buy-back of shares under Section 115QA of Income Tax Act, 1961 (Tax on distributed income to shareholders)' (incorporated vide CS No. 761 dated 25-02-2014).

Minor Head: 109 - Tax under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

(Effective from the year 2015-16) (Authority T-14018/7/2015/MH 0020 & 0021/Codes)

Sr. Accounts Officer (Code)

## 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. 791 Dated: 17<sup>th</sup> July, 2015

Page No. 3 (Reprint of Fourth Edition)

Major Head: 0021 - Taxes on Income other than Corporation Tax

Insert the following Minor Head after existing Minor Head '107 – Tax on Distributed Income by Securitization Trusts under Section 115TA of Income Tax Act, 1961 (Tax on distributed income to investors)' (incorporated vide CS No. 762 dated 25-02-2014).

Minor Head: 108 - Tax under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

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