the tax office and the person who receives the expenses) and any liability to tax on the payments will be dealt with when the assessment is made after the end of the year.

3. For 1949-50 and subsequent years the employer will be required to include the expenses payments (unless excepted by notification under Section 42 of the Finance Act, 1948) in the emoluments from which he deducts tax, and to deduct by reference to a code number which will take into account the estimated deduction due under Rule 9.

INDIA

PENSION FUNDS

The Government of India (Family Pension Funds) (Amendment) Order, 1948

1948 No. 1841

Made - - - - *5th August,* 1948

At the Court at Buckingham Palace, the 5th day of August, 1948

Present,

The King's Most Excellent Majesty in Council

Whereas in the exercise of the powers conferred on him by section two hundred and seventy-three of the Government of India Act, 1935(a), His Majesty in Council was pleased to make the Government of India (Family Pension Funds) Order, 1936(b) and thereafter to amend the same by various Orders (the Order as so amended being hereinafter referred to as "the principal Order"):

And Whereas by sub-section (2) of Section three hundred and nine of the said Act His Majesty in Council is empowered to revoke or vary any Order previously made by him in Council under the said Act:

And Whereas it is expedient to amend the provisions of the principal Order relating to the investment by the Commissioners for the Indian Family Pensions Funds of the sum in their hands:

And Whereas a draft of the Order has been laid before Parliament in accordance with the provisions of sub-section (1) of Section three hundred and nine of the said Act and an address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

Now, therefore, His Majesty, in the exercise of the said powers, and of all other powers enabling Him in that behalf is pleased by and with the advice of His Privy Council to order, and it is hereby ordered, as follows:—

1. The Order may be cited as the Government of India (Family Pension Funds) (Amendment) Order, 1948.

(a) 26 Geo. 5 & 1 Edw. 8. c. 2. (b) S.R. & O. 1936 (No. 1310) I, p. 1385.

2. The Interpretation Act, 1889(a) applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The principal Order shall be amended in the manner specified in the schedule to this Order.

E. C. E. Leadbitter.

SCHEDULE

After the word "made" at the end of sub-paragraph (*e*) of paragraph 12 of the principal Order for the full stop a semi-colon shall be substituted and there shall be added

"or (*f*) freehold ground rents on property situated in England or Wales".

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Under the terms of the Government of India (Family Pension Funds) Order 1936, the balances of the four funds established to provide pensions for the dependants of civil and military officers, previously held as part of the general funds of the Government of India, were transferred to Commissioners in this country for investment in approved securities. Section 12 of the Order empowers the Commissioners to invest in certain specified securities in addition to those authorised by the Trustee Act 1925. The scales of benefit payable from the funds are largely dependent on the rate of interest yielded by the investments, and increasing difficulty has been experienced by the Commissioners in obtaining under their existing powers a yield sufficient to maintain the present benefits. The object of this amendment is to enlarge those powers by including in them authority to purchase freehold ground rents on property situated in England or Wales.

The Superior Services (India) Family Pension Fund (Amendment) Rules, 1948

1948 No. 2700

Made - - - - 23rd November, 1948

I, Philip John Noel-Baker, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred upon me by subsection (1) of Section 273 of the Government of India Act, 1935(b), and clause 14 (1) of the Government of India (Family Pension Funds) Order 1936(c), hereby make the following amendments to the Superior Services (India) Family Pension Fund Rules(d):—

For paragraph (2) of Rule 21 of the said Rules the following shall be substituted:—

"(2) The amounts, as determined under the provisions of Rule 20 and the Sixth Schedule and of paragraph (1) of this Rule, of annuities first

(a) 52 & 53 Vict. c. 63. (b) 26 Geo. 5. & 1 Edw. 8. c. 2.
(c) S.R. & O. 1936 (No. 1310) I, p. 1385. (d) S.R. & O. 1937 (No. 1225), p. 1440.