



	<p><b>Explanation I .</b> – Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.</p> <p><b>Explanation II.</b> – Where a person ceases to be a salary or wages earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.</p>	
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By order and in the name of the Governor of Gujarat,

**M.A. Bhatt,**  
Additional Secretary to Government.