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Finance Act 1994

Section 15 - Amendment of Section 37

In section 37 of the Income-tax Act, in sub-section (2), for the words, figures and letters "any previous year commencing on the 1st day of April, 1992", the words, figures and letters "any previous year commencing on or after the 1st day of April, 1992" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1993.
