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**Finance Act, 2000**

**Section 4 - Amendment of Section 9**

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In section 9 of the Income-tax Act, in sub- section (1), in clause (vi), for Explanation 3, the following Explanation shall be substituted with effect from the 1st day of April, 2001, namely:-

'Explanation 3.-For the purposes of this clause, "computer software" means any computer programme recorded on any disc, tape, perforated media or other information storage device and includes any such programme or any customized electronic data;'

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