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Finance Act, 2000

Section 77 - Amendment of Section 4 of Act 45 of 1974

Interest-tax

In the Interest-tax Act, 1974, in section 4, after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of April, 2001, namely:-

"(3) Notwithstanding anything contained in sub-sections (1) and (2), no interest-tax shall be charged in respect of any chargeable interest accruing or arising after the 31st day of March, 2000."
