

**Finance Act, 1992**

**Section 96 - Amendment of Section 21aa**

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In section 21AA of the Wealth-tax Act, with effect from the 1st day of April, 1993, -

- (a) in sub-section (1), the words, "and at the maximum marginal rate", occurring at the end, shall be omitted;
  - (b) the Explanation shall be omitted.
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