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**Finance Act, 1992**

**Section 99 - Amendment of Section 45**

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In section 45 of the Wealth-tax Act, with effect from the 1st day of April, 1993, -

(a) clauses (a) to (e) shall be omitted;

(b) for clause (h), the following clause shall be substituted, namely :-

"(h) any social club;".

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