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**Finance Act, 1981**

**Section 35 - Amendment of Section 2**

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In the Companies (Profits) Surtax Act, 1964 (7 of 1964) [hereinafter referred to as the Companies (Profits) Surtax Act], in section 2, -

(a) clause (1) shall be re-numbered as clause (1A) and before the clause as so re-numbered, the following clause shall be inserted, namely :-

'(1) "advance surtax" means the surtax payable under section 7A;'

(b) after clause (7), the following clause shall be inserted, namely :-

'(7A) "regular assessment" means an assessment made under section 6;'

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