

**Finance Act 2007**

**Section 27 - Amendment of Section 80e**

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In section 80E of the Income-tax Act, with effect from the 1st day of April, 2008,--

(i) in sub-section (1), after the words "higher education", the words "or for the purpose of higher education of his relative" shall be inserted;

(ii) in sub-section (3),--

(A) in clause (a), for the words "notified by the Central Government", the words "approved by the prescribed authority" shall be substituted;

(B) after clause (d), the following clause shall be inserted, namely:--

'(e) "relative", in relation to an individual, means the spouse and children of that individual.'

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