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Finance Act 1965

Section 45 - Amendment of Section 193

In section 193 of the Income tax Act,

- (a) the words "and super tax" shall be omitted;
- (b) the following Explanation shall be inserted at the end, namely :

Explanation : In this section, and in sections 194, 195 and 197, the expression "rates in force" means the rate or rates specified for the purpose of deduction by the Finance Act of the year in which such deduction is required to be made..
