

Finance Act 1965

Section 48 - Amendment of Section 197

In section 197 of the Income tax Act,

(i) in sub section (1),

(a) the words "or super tax", wherever they occur, and the words "or the total world income" shall be omitted;

(b) in clause (b), for the word "super tax", the word "income tax" shall be substituted;

(ii) in sub section (2), the words "and super tax" shall be omitted;

(iii) in sub section (3),

(a) for the words and figures "sections 84 and 101", the word and figures "section 84" shall be substituted;

(b) the words, brackets and figures "and sub section (2) of section 101" shall be omitted,

(c) for the words and figures "sections 85 and 101", the word and figures "section 85" shall be substituted.
