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Finance Act 1973

Section 6 - Amendment of Section 45

In section 45 of the Income-tax Act [as amended by section 8 of the Finance Act, 1972 (16 of 1972)], for the words, figures and letters "sections 53, 54, 54B, 54C", the words, figures and letters "sections 53, 54, 54B, 54C and 54D" shall be substituted with effect from the 1st day of April, 1974.
