

Finance Act 1973

Section 12 - Amendment of Section 104

In section 104 of the Income-tax Act, with effect from the 1st day of April, 1974, -

- (a) in sub-section (1), after the words "the amount of dividends actually distributed, if any", the words ",within the said period of twelve months" shall be inserted;
 - (b) in sub-section (2), in clauses (i) and (ii), after the words "the payment of a dividend or a large dividend than that declared", the words, brackets and figure "within the period of twelve months referred to in sub-section (1)" shall be inserted.
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