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Finance Act 1997

Section 29 - Amendment of Section 80-o

In section 80-O of the Income-tax Act, for the portion beginning with the words "any income by way of royalty" and ending with the words "outside India to such Government or enterprise by the assessee,", the words "any income received by the assessee from the Government of a foreign State or foreign enterprise in consideration for the use outside India of any patent, invention, design or registered trade mark" shall be substituted with effect from the 1st day of April, 1998.
