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Finance Act 1999

Section 5 - Amendment of Section 9

In section 9 of the Income-tax Act, in sub-section (1), in clause (ii), for the Explanation, the following Explanation shall be substituted with effect from the 1st day of April, 2000, namely :-

"Explanation. - For the removal of doubts, it is hereby declared that the income of the nature referred to in this clause payable for -

(a) service rendered in India; and

(b) the rest period or leave period, which is preceded and succeeded by services rendered in India and forms part of the service contract of employment,

shall be regarded as income earned in India."
