

**Finance Act 1999**

**Section 40 - Amendment of Section 80d**

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In section 80D of the Income-tax Act, with effect from the 1st day of April, 2000, -

(a) in sub-section (1), after clause (ii), the following proviso shall be inserted, namely :-

"Provided that where the sum specified in sub-section (2) is paid to effect or to keep in force an insurance on the health of the assessee, or his wife or her husband or dependant parents or any member of the family in case the assessee is a Hindu undivided family, and who is a senior citizen, the provisions of this section shall have effect as if for the words "ten thousand rupees", the words "fifteen thousand rupees" had been substituted;";

(b) in sub-section (2), the following Explanation shall be inserted at the end, namely :-

'Explanation. - For the purpose of this section, "senior citizen" shall have the meaning assigned to it in the Explanation to section 80DDB.'

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