

Finance Act 1999

Section 98 - Amendment of Section 4

In the Expenditure-tax Act, 1987 (35 of 1987) (hereinafter referred to as the Expenditure-tax Act), in section 4, in clause (a), with effect from the 1st day of April, 2000, -

(a) in the first proviso, for the words, brackets, figures and letters "clause (ii) of sub-section (5) of section 80-IA", the words, brackets letters and figures "clause (a) of sub-section (7) of section 80-IB" shall be substituted;

(b) in the second proviso, for the words, letters, brackets and figures "clause (ia) of sub-section (5) of section 80-IA", the words, brackets, figures and letters "clause (a) of sub-section (7) of section 80-IB" shall be substituted.
