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Finance Act 1978

Section 34 - Amendment of Act 51 of 1975

In the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), -

(i) after the existing entry in column (3) against sub-heading No. (2) of Heading No. 37.01/08, the following Explanation shall be inserted, namely :-

Explanation : For the purposes of this sub-heading, where a film is designed with a view to different vertical sections thereof being exposed separately, its length shall be deemed to be aggregate of the lengths of all such sections.";

(ii) in Heading No. 51.01/03, for the entry in column (3), the entry "200% plus Rs. 30 per kilogram" shall be substituted.