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**Finance Act, 2003**

**Section 101 - Amendment of Section 16 of Act 18 of 1958**

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Gift-tax

In section 16 of the Gift-tax Act, 1958, in sub-section (1), the words "not being less than thirty days," shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1989.

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