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Finance Act 1976

Section 28 - Amendment of Act 18 of 1958

In section 5 of the Gift-tax Act, 1958, in clause (iv) of sub-section (1), after the words "local authority", the words, brackets, figures and letter "or any authority referred to in clause (20A) of section 10 of the Income-tax Act" shall be inserted with effect from the 1st day of April, 1977.
