

Finance Act, 1986

Section 45 - Amendment of Section 19a

In section 19A of the Gift-tax Act, in sub-section (2), after the words "or rates specified in the Schedule", the words, brackets and figures "or, as the case may be, at the rate specified in sub-section (2) of section 3" shall be inserted with effect from the 1st day of April, 1987.
