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Finance (No. 2) Act, 1998

Section 4 - In relation to products of this Chapter, labelling-or relabelling of containers and repacking from bulk packs to retail

4. In relation to products of this Chapter, labelling-or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".