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Finance Act, 1966

Section 39 - TRANSITIONAL PROVISIONS - In the case of persons dying on or after the 1st day of April, 1966, but before the 1st day

a), (b), (c), (d) and (e), sub-clause (i) of clause (f) and clause (h) of section 38-, shall have effect as if references therein to the two years before the death of the deceased were references therein to the two years before the death of the deceased were reference to the said two years less so much thereof as fell before the 1st day of April, 1965.