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**Finance Act, 1985**

**Section 1 - Short title and commencement**

1) This Act may be called The Finance Act, 1985. (2) Save as otherwise provided in this Act, (SIZE ERROR) (except (section 32) , (Section 34) , (Section 35) and (Section 38) ) shall be deemed to have come into force on the 1st day of April 1985. CHAPTER 2 : RATES OF INCOME-TAX