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Finance Act, 1990

Section 41 - in sub-heading No 4101.00. for the entry in column

4), the entry "10%" shall be substituted: (21) in Chapter 42, in sub-heading No. 4201.90, for the entry in column (4) the entry "15%" shall be substituted: (22) in chapter 43, in sub-heading No. 4301.00. for the entry in column (4). the entry "15%" shall be substituted: (23) in chapter 44,--- (a) NOTES 5' and 6 shall be renumbered as NOTES 6 and 7 respectively and before NOTE 6 as so renumbered, the following NOTES shall be inserted, namely:--- '5. For the purposes of heading No. 44.08, the expression "similar laminated wood" includes blackboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued together and surfaced with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer or layers of particle board. fibre board, wood waste glued together, asbestos or cork'. (b) in sub-headings Nos. 4401.00, 4402.00. 4403.00. 4404.00, 4405,.00 and 4410.90, for the entry in column (4). the entry "15%" shall be substituted: (24) in Chapter