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**Finance Act, 1992**

**Section 99 - AMENDMENT OF SECTION 45 In section 45 of the Wealth-tax Act with effect from the 1st day of April, 1993,**

a) clauses (a) to (e) shall be omitted: (b) for clause (h). the following clause shall be substituted, namely:---  
"(h)any social club:."