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**Finance Act, 1995**

**Section 26 - AMENDMENT OF SECTION 132 " In section 132, in sub-section**

5), after the words, brackets, figure and letter "or sub-section (1A)", the words, figures and letters "as a result of a search initiated or requisition made before the 1st day of July, 1995", shall be inserted with effect from the 1st day of July, 1995.