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Finance Act, 2000

Section 77 - AMENDMENT OF SECTION 4 OF ACT 45 OF 1974 In the Interest Tax Act, 1974, in Section 4, after sub-section

2), the following sub-section shall be inserted, with effect from the 1st day of April, 2001, namely :- "(3) Notwithstanding anything contained in sub-sections (1) and (2), no interest- tax shall be charged in respect of any chargeable interest accruing or arising after the 31st day of March, 2000.".

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