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Finance Act, 2005

Section 17 - In Section 17 of the Income Tax Act, in clause

SECTION 7: Amendment of 2), for sub-clause (vi), the following sub-clause shall be substituted, with effect from the 1st day of April, 2006, namely: "(vi) the value of any other fringe benefit or amenity (excluding the fringe benefits chargeable to tax under Chapter XH-H) as may be prescribed:".