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Finance Act, 2005

Section 106 - Application of certain provisions of Act 43 of 1961: The provisions of the following sections of the Income Tax Act,

SECTION 106: Application of certain provisions of Act 43 of 1961: The provisions of the following sections of the Income Tax Act, 1961, as in force from time to time, shall apply, so far as may be, in relation to banking cash transaction tax as they apply in relation to income tax: 120, 131, 133-A, 156, 178, 220 to 227, 229, 232, 260-A, 261, 262, 265 to 269, 278-B, 282 and 288 to 293.

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