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Finance Act, 2007

Section 80E - In section 80E of the Income-tax Act, with effect from the 1st day of April, 2008,

SECTION 27: Amendment of i) in sub-section (1), after the words "higher education", the words "or for the purpose of higher education of his relative" shall be inserted; (ii) in sub-section (3),-- (A) in clause (a), for the words "notified by the Central Government", the words "approved by the prescribed authority" shall be substituted; (B) after clause (d), the following clause shall be inserted, namely- '(e) "relative", in relation to an individual, means the spouse and children of that individual.'