**Finance Act,1990**

**Section 27 - Amendment of Section 80r**

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In section 80R of the Income-tax Act, with effect from the 1st day of April, 1991, -

(a) for the words "allowed a deduction from such remuneration of an amount equal to fifty per cent. thereof, in computing the total income of the individuals :", the words and figures "allowed, in computing the total income of the individual, a deduction from such remuneration of an amount equal to, -

(i) fifty per cent. of the remuneration; or

(ii) seventy-five per cent. of such remuneration as is brought into India by, or on behalf of, the assessee in accordance with the Foreign Exchange Regulation Act, 1973 (46 of 1973), and any rules made thereunder,

which is higher." shall be substituted;

(b) the proviso shall be omitted.

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