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Finance Act, 1983

Section 43 - Amendment of Section 4

In section 4 of the Interest-tax Act, 1974 (45 of 1974), the following proviso shall be inserted at the end, namely :-

"Provided that the rate at which interest-tax shall be charged in respect of any chargeable interest accruing or arising after the 31st day of March, 1983 shall be three and a half per cent. Of such chargeable interest.".

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