Finance (No. 2) Act 1965

Section 9 - Amendment of Section 88

In section 88 of the Income-tax Act, -

(a) after sub-section (5), the following sub-sections shall be, and shall be deemed to have been, inserted with effect from the 1st day of April, 1964, namely :-

(5A) In this section, "charitable purpose" does not include any purpose the whole or substantially the whole of which is of a religious nature.

(5B) Nothing contained in sub-section (5A) shall affect the benefit conferred by sub-section (1), in respect of any sums paid before the 1st day of April, 1964, by way of donations referred to in clause (ii) or clause (iii) of that sub-section.;

(b) in sub-section (6), for the words, brackets and figure "in sub-section (5)", the words, brackets, figures and letter "in sub-section (5) or sub-section (5A)" shall be, and shall be deemed to have been, substituted with effect from the 1st day of April, 1964.
