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Finance Act 1970

Section 8 - Amendment of Section 35b

In section 35B of the Income-tax Act, in sub-section (1), for sub-clause (iii) of clause (b), the following sub-clause shall be, and shall be deemed always to have been, substituted, namely :-

"(iii) distribution, supply or provision outside India of such goods, services or facilities, not being expenditure incurred in India in connection therewith or expenditure (wherever incurred) on the carriage of such goods to their destination outside India or on the insurance of such goods while in transit;"
