

Finance Act 1975

Section 38 - Amendment of Act 74 of 1956

In the Central Sales Tax Act, 1956, with effect from the 1st day of July, 1975, -

(1) in section 6, in sub-section (2), in clause (a) of the second proviso, for the words "three per cent.", the words "four per cent." shall be substituted;

(2) in section 8, -

(a) in sub-section (1), for the words "three per cent.", the words "four per cent." shall be substituted;

(b) in sub-section (2), in clause (a), for the words "at the rate", the words "at twice the rate" shall be substituted;

(c) in sub-section (2A), -

(i) for the words, brackets and figure "or sub-section (2)", the words, brackets, letter and figure "or clause (b) of sub-section (2)" shall be substituted;

(ii) for the words "three per cent.", the words "four per cent." shall be substituted;

(3) in section 15, in clause (a), for the words "three per cent.", the words "four per cent." shall be substituted.
