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Finance Act 2001

Section 4 - Amendment of Section 9

In section 9 of the Income-tax Act, in subsection (1), in clause (vi), in Explanation 2, with effect from the 1st day of April, 2002,-

(i) after clause (iv), the following clause shall be inserted, namely :-

"(iva) the use or right to use, any industrial, commercial or scientific equipment but not including the amount referred to in section 44BB ;" ;

(ii) in clause (vi), for the words, brackets and figures "sub-clauses (i) to (v)", the words, brackets, figures and letter "sub-clauses (i) to (iv), (iva) and (v)" shall be substituted
