

Finance Act 2001

Section 139 - Amendment of Section 14 of Act 74 of 1956

In the Central Sales Tax Act, 1956, in section 14,-

(a) after clause (iic), the following clause shall be inserted, namely:-

'(iid) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft.

Explanation-For the purposes of this clause, "Turbo-Prop Aircraft" means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine;'

(b) in clause (iv), in sub-clause (i), for the words "pig iron and", the words "pig iron, sponge iron and" shall be substituted.
