

CHAPTER XVIII

RELIEF RESPECTING TAX ON DIVIDENDS IN CERTAIN CASES

Relief to shareholders in respect of agricultural income-tax attributable to dividends.

235. Omitted by the Finance (No. 2) Act, 1971, w.e.f. 1-4-1972. Prior to its omission, it was amended by the Taxation Laws (Amendment) Act, 1970, w.e.f. 1-4-1971 and with retrospective effect from 1-4-1962, the Finance Act, 1966, w.e.f. 1-4-1966 and the Finance Act, 1965, w.e.f. 1-4-1965.