

THE ESTATE DUTY (DISTRIBUTION) AMENDMENT  
ACT, 1985

No. 28 OF 1985

[30th March, 1985.]

An Act further to amend the Estate Duty (Distribution) Act, 1962.

Be it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1985.

(2) It shall come into force on the 1st day of April, 1985.

2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "interim report dated the 14th day of November, 1983", the words, figures and letters "report dated the 30th day of April, 1984" shall be substituted.

3. In section 3 of the principal Act, in sub-section (1),—

(a) for the words, figures and letters "the financial year commencing on the 1st day of April, 1984", the words, figures and letters "each of the financial years commencing on and after the 1st day of April, 1984" shall be substituted;

(b) for the words "be distributed, provisionally," the words "be distributed" shall be substituted.

Short  
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Amend-  
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long title  
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of 1962.

Amend-  
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section 3.