

**THE INCOME-TAX AMENDMENT  
ACT, 1999**

No. 28 OF 1999

[16th November, 1999.]

**An Act further to amend the Income-tax Act, 1961.**

BE it enacted by Parliament in the Fiftieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Income-tax (Amendment) Act, 1999.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of July, 1999.

2. In section 80G of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in sub-section (1), in clause (i), for the words, brackets, figures and letter "in sub clause (iia)", the words, brackets, figures and letter "in sub clause (i) or in sub-clause (iia)" shall be substituted with effect from the 1st day of April, 2000.

Amendment of section 80G of Act 43 of 1961.

Ord. 7 of 1999.

3. (1) The Income-tax (Amendment) Ordinance, 1999, is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the Income-tax Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Income-tax Act, as amended by this Act.