

THE ESTATE DUTY (AMENDMENT) ACT, 1986

No. 49 of 1986

[26th November, 1986.]

An Act further to amend the Estate Duty Act, 1953.

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

1. (1) This Act may be called the Estate Duty (Amendment) Act, 1986.

Short
title and
commence-
ment.

(2) It shall be deemed to have come into force on the 16th day of March, 1985.

34 of 1953.

2. In section 5A of the Estate Duty Act, 1953, in sub-section (2C),—

Amend-
ment of
section 5A.

(i) in clause (a), the word "and" occurring at the end shall be omitted;

(ii) after clause (a), the following clause, shall be inserted, namely:—

"(aa) the States of Punjab and Tripura, on the 16th day of March, 1985; and".