

Wealth-tax

Amendment of section 3. **82.** In section 3 of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), after sub-section (2), the following proviso shall be inserted with effect from the 1st day of April, 2010, namely:— 27 of 1957.

‘Provided that in the case of every assessment year commencing on and from the 1st day of April, 2010, the provisions of this section shall have effect as if for the words “fifteen lakh rupees”, 25 the words “thirty lakh rupees” had been substituted.’.

Amendment of section 44A. **83.** In section 44A of the Wealth-tax Act, in the *Explanation*, for the words “any country”, the words “any country outside India or any territory outside India” shall be substituted with effect from the 1st day of October, 2009.