

Interpretation in this Chapter.

115JF. In this Chapter—

- (a) “Accountant” shall have the same meaning as in the Explanation below sub-section (2) of section 288;
- (b) “Alternate minimum tax” means the amount of tax computed on adjusted total income at a rate of eighteen and one-half per cent;
- (c) ¹
- (d) “Regular income-tax” means the income-tax payable for a previous year by “a person on his total income² in accordance with the provisions of this Act other than the provisions of this Chapter.

¹ Omitted with effect from the 1st day of April, 2013

² Substituted with effect from the 1st day of April, 2013