

THE FINANCE ACT, 2018
NO. 13 OF 2018

[28th March, 2018.]

An Act to give effect to the financial proposals of the Central Government
for the financial year 2018-2019.

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

CHAPTER I

PRELIMINARY

1. Short title and commencement. (1) This Act may be called the Finance Act, 2018.

(2) Save as otherwise provided in this Act, sections 2 to 55 shall come into force on the 1st day of April, 2018.

Excerpt of THE FINANCE ACT, 2018 NO. 13 OF 2018 - Sections 221

221. AMENDMENT TO THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 - In the Central Goods and Services Tax Act, 2017, in section 2, in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted.