

Some Important Dates

Chapter Name	Date
Trust	Prior to 01.04.2021 , loan or corpus amount used by trust were treated as application. But after 01.04.21, it is treated as applied in the year in which it is repaid (within 5 years).
Capital Gain	<ul style="list-style-type: none"> • ULIP purchased on or after 1/2/2021 and premium in a year > Rs. 2,50,000 • Specified Mutual Fund - Purchased on or after 1/4/23
IFOS	Policies other than ULIP issues on or after 1/4/23 , premium > Rs. 5,00,000
Sec 115BAB	Set up on or after 1/10/19
Section 115BAE	Set up on or after 1/4/23
Secondary adjustment	N.A. if primary adjustment in AY 16-17 or earlier
Black Money Act	Undisclosed foreign income if relates to period prior PY 15-16