

B 1794

L.N. 283 of 2020

**INCOME TAX ACT
(CAP. 123)**

**Deductions and Tax Credits (Relevant Qualifications for Industry)
(Amendment) Rules, 2020**

IN EXERCISE of the powers conferred by articles 14 (2) and 96 of the Income Tax Act, the Minister for Finance and Financial Services, has made the following rules:-

Citation.

1. The title of these rules is Deductions and Tax Credits (Relevant Qualifications for Industry) (Amendment) Rules, 2020 and these rules shall be read and construed as one with the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules, hereinafter referred to as "the principal rules".

S.L.123.107.

Amends rule 5
of the principal
rules.

2. In the first proviso to rule 5 of the principal rules, the words "commences after the 31st December, 2016" shall be substituted by the words "commences after the 31st December, 2023".
