

L.N. 88 of 2002

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

Pre-Trading Expenditure Regulations, 2002

IN exercise of the powers conferred by articles 14(3) and 96 of the Income Tax Act, the Minister of Finance is hereby prescribing the following categories of expenditure for the purposes of the provisions of the said article 14(3):

- (a) staff training
- (b) salaries and, or wages
- (c) advertising.