L.N. 185 of 2001

INCOME TAX ACT
(CAP. 123)

Youth Centres (Exemption) order, 2001

BY virtue of the powers vested in him by article 12(2) of the Income Tax Act, the Minister of Finance has ordered that the income of a youth club or youth centre, which is organised and operated exclusively for pastoral purposes, shall, upon approval by the Minister, be exempt from tax, provided that no part of its income is available for the personal benefit of any proprietor or member thereof.

This order does not exempt such youth club or youth centre from the filling of income tax returns.