L.N. 160 of 2006

INCOME TAX ACT
(CAP. 123)

Reduction of Additional Tax (Omissions) (Amendment) Rules, 2006

IN exercise of the powers conferred by article 96 and by sub-item (e) of item 3 of the Schedule to the Income Tax Act, the Prime Minister and Minister of Finance has made the following rules:–

Citation and commencement.

1. (1) The title of these rules is the Reduction of Additional Tax (Omissions) (Amendment) Rules, 2006 and they shall be read and construed as one with the Reduction of Additional Tax (Omissions) Rules, 2003, hereinafter referred to as "the principal rules".

L.N. 126 of 2003.

(2) These rules shall be deemed to have come into force on the 23rd May, 2003.

Amends rule 10 of the principal rules.

2. In rule 10 of the principal rules, for the words "Nothing contained in these rules shall prevent the Commissioner from exercising any power vested in him to remit such part or all of the additional tax chargeable as he may deem fit, provided that:" there shall be substituted the words "Notwithstanding the provisions of these rules, the Commissioner may remit such part or all of the additional tax chargeable for the year of assessment 1999 and any subsequent year, as he may deem fit, provided that:".

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