

L.N. 84 of 2007

**INCOME TAX MANAGEMENT ACT
(CAP. 372)**

Tax Index of Financial Data (Amendment) Rules, 2007

BY VIRTUE of the powers conferred by article 58 of the Income Tax Management Act, the Prime Minister and Minister of Finance has made the following rules:—

Title.

1. (1) The title of these rules is the Tax Index of Financial Data (Amendment) Rules, 2007 and they shall be read and construed as one with the Tax Index of Financial Data Rules, 2002, hereinafter referred to as “the principal rules”.

L.N. 211 of 2002.

(2) These rules shall be applicable as from the year of assessment 2007.

Amends rule 2 of the principal rules.

2. Rule 2 of the principal rules shall be amended as follows:—

(a) for the words “grouping the items in the manner” there shall be substituted the words “disclosing the items in the format and order”; and

(b) in the proviso thereto, the words “trusts, companies carrying on banking business under the Banking Act, and” shall be deleted.