

L.N. 100 of 2007

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

Income Tax (Deductions) (Amendment) Rules, 2007

BY VIRTUE of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Prime Minister and Minister of Finance has made the following rules:–

Title.

1. (1) The title of these rules is the Income Tax (Deductions) (Amendment) Rules, 2007 and they shall be read and construed as one with the Income Tax (Deductions) Rules, 2001, hereinafter referred to as “the principal rules”.

L.N. 322 of 2001.

(2) These rules shall be applicable as from the year of assessment 2008.

Amends rule 4 of the principal rules.

2. In rule 4 of the principle rules, immediately after subrule (4) there shall be added the following new subrule:–

“(5) When a person pays emoluments to his or her spouse, such emoluments are allowable as a deduction in accordance with the provisions of article 14(1) of the Act, as long as such person complies with the requirements of sub-rules (1) and (4) of this rule and the spouse receiving the said emoluments has paid social security contributions on the basic wage or salary received.”.