

L.N. 101 of 2007

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

Fringe Benefits (Amendment) Rules, 2007

BY VIRTUE of the powers conferred by articles 4(1)(b), 5(3)(c) and 96 of the Income Tax Act, the Prime Minister and Minister of Finance, has made the following rules:—

Title.

L.N. 125 of 2001.

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

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

Amends rule 39 of the principal rules.

2. Subrule 2 of rule 39 of the principal rules shall be amended as follows:—

(a) in paragraph (n), the words “or child-minding” shall be deleted;

(b) paragraph (r) shall be renumbered as paragraph (s); and

(c) immediately after paragraph (q), there shall be added the following new paragraph (r):

“(r) the cost of the provision of childcare facilities for the benefit of the employees, provided that the employee receiving such benefit does not claim the deduction provided for by Article 14C of the Act.”.