

B 4690

L.N. 390 of 2010

**ADMINISTRATIVE JUSTICE ACT
(CAP. 490)**

Income Tax Management Act (Amendment) Regulations, 2010

IN exercise of the powers conferred by article 21 of the Administrative Justice Act, the Minister for Justice and Home Affairs has made the following regulations:-

Citation and
commencement.

Cap. 372.

1. (1) The title of these regulations is the Income Tax Management Act (Amendment) Regulations, 2010, and these regulations shall be read and construed as one with the Income Tax Management Act, hereinafter referred to as "the principal Act".

(2) These regulations shall be deemed to have come into force on the 1st June, 2010.

Amends article
34 of the
principal Act.

2. Subarticle (6) of article 34 of the principal Act shall be amended as follows:

(a) for the words "in terms of the aforesaid article 25 with effect from 1st June, 2010.", there shall be substituted the words "in terms of the aforesaid article 25 with effect from 1st June, 2010:"; and

(b) immediately thereafter there shall be added the following new proviso:

"Provided that any proceedings pending before the Board of Special Commissioners and which have already commenced on the 1st June, 2010, shall remain pending before the said Board of Special Commissioners for decision, and the provisions of this sub-article shall not apply to those proceedings."

