L.N. 29 of 1996

INCOME TAX MANAGEMENT ACT, 1994
(ACT NO. XVIII OF 1994)

Income Tax (Form of Return for a Company, Body Corporate or Undertaking) (Amendment) Rules, 1996

IN virtue of the powers conferred by section 57 of the Income Tax Management Act, 1994, the Minister of Finance has made the following rules:—

Citation and commencement.

1. (1) These rules may be cited as the Income Tax (Form of Return for a Company, Body Corporate or Undertaking) (Amendment) Rules, 1996, and shall be read and construed as one with the Income Tax (Form of Return for a Company, Body Corporate or Undertaking) Rules, 1995, hereinafter referred to as "the principal rules".

L.N. 36 of 1995.

(2) These rules shall come into force upon their publication in the Gazette in respect of the year of assessment commencing on the 1st January, 1996 and of subsequent years of assessment.

Amends the Schedule to the principal rules.

2. The Schedule to the principal rules shall be amended as follows:—

(a) at the end of PART 2 thereof, for the words —

"

BALANCE DUE IN TERMS OF SECTION 42(3)(b) OF THE INCOME TAX MANAGEMENT ACT, 1994

"

there shall be substituted the words —

"

BALANCE DUE IN TERMS OF SECTION 42 OF THE INCOME TAX MANAGEMENT ACT, 1994

"; and

(b) for PART 6 thereof there shall be substituted the following:—

"

PART 6 DECLARATION

Name of company, body corporate established by statute or trading or commercial undertaking in respect of which this return is made

I declare that this form contains a full and correct return of the required particulars for the year.

Name of person making declaration (BLOCKS)	*Designation*	*Signature*	*Date*

Legal representation of the company is vested in:

Name and Surname (BLOCKS)	*Address*	*Age*

HEAVY PENALTIES ARE PROVIDED UNDER THE INCOME TAX MANAGEMENT ACT, 1994 FOR FAILING TO SUBMIT A RETURN OR FOR RENDERING AN INCOMPLETE OR INCORRECT RETURN.

This return is to be completed by the attorney, factor, receiver, administrator, manager or principal officer of the company, body corporate or trading or commercial undertaking.

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