L.N. 65 of 1995

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

Removal of Secrecy
(Refund of Import Duty on Trading Stock) Rules, 1995

IN exercise of the powers conferred by sections 4 and 57 of the Income Tax Management Act, 1994, hereinafter referred to as "the Act", and for the purposes of subsection (4) of the said section 4, the Minister of Finance has made the following rules:—

Citation.

1. These rules may be cited as the Removal of Secrecy (Refund of Import Duty on Trading Stock) Rules, 1995.

Non-applicability of details.

2. The provisions of section 4 of the Act in regard to secrecy shall not apply to the details contained in the Schedule to these rules when the said details are requested by the Department of Value Added Tax for the purposes of the application made on the form prescribed in the First and Second Schedules to the Value Added Tax Act (Refund of Import Duty on Trading Stock) Regulations, 1994, and as amended by the Value Added Tax Act (Refund of Import Duty on Trading Stock) (Amendment) Regulations, 1995.

L.N. 190 of 1994.

L.N. 41 of 1995.

SCHEDULE

(Rule 2)

1. Turnover
2. Closing Stock Cost
3. Gross Profit Cost Elements
4. Net Profit Cost Elements
5. Date of Submission of the Income Tax Return.

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