

L.N. 133 of 1994

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

Income Tax Rules, 1994

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. These rules may be cited as the Income Tax Rules, 1994, and shall be deemed to have come into force on the 23rd September, 1994.

Rules under
Income Tax Act,
Cap. 123, to apply.

2. The rules issued under section 94 of the Income Tax Act as in force on the 22nd September, 1994, and any forms issued thereunder, shall, in so far as applicable, be applied and used for the purposes of and in connection with the Income Tax Management Act, 1994, as if the same were issued under section 57 of the Income Tax Management Act, 1994.

Limitation
of scope.

3. Where rules are made for any specified matter under section 57 of the Income Tax Management Act, 1994, rule 2 of these rules shall cease to apply to the matter governed by such rules.