L.N. 53 of 1993

INCOME TAX ACT
(CAP. 123)

Income Tax (Form of Returns) (Amendment) Rules, 1993

IN exercise of the powers conferred by subsection (1) of section 94 of the Income Tax Act, 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 Returns) (Amendment) Rules, 1993, and shall be read and construed as one with the Income Tax (Form of Returns) Rules, 1949, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force on the 6th October, 1992 in respect of the year of assessment commencing on the 1st January, 1993 and of subsequent years of assessment.

Amends Form I.T. 1 of the principal rules.

2. In Part VII of Form I.T. 1 in the Schedule to the principal rules, for the words in English only "SUBTRACT THE TOTAL OF LINES 20 TO 28 FROM LINE 14" there shall be substituted the words "SUBTRACT THE TOTAL OF LINES 20 AND 28 FROM LINE 14".

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