L.N. 7 of 1991

INCOME TAX ACT
(CAP. 123)

Income Tax (Form of Returns) (Amendment) (No. 2) Rules, 1991

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) (No. 2) Rules, 1991, 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 come into force upon their publication in the Gazette in respect of the year of assessment commencing on the 1st January, 1991 and of subsequent years of assessment.

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

2. Form I.T. 1 of the principal rules shall be amended as follows:

(a) in paragraph (f) of Part II of the Statement of Income, for the words "*Kera," and "**Rents,*" there shall be substituted the words "Kera," and "*Rents,*" respectively; and

(b) in Section B of the Declaration of Capital Assets, for the word ""Boards"," there shall be substituted the word ""Bonds",".

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