

L.N. 2 of 2016

**INCOME TAX ACT
(CAP. 123)**

Donations (Community Chest Fund) (Amendment) Rules, 2016

IN exercise of the powers conferred by articles 14(2)(b) and 96 of the Income Tax Act, the Minister for Finance has made the following rules:-

Citation.

S.L.123.162

Amends rule 2 of the principal rules.

Amendment of rule 3 of the principal rules.

1. The title of these rules is the Donations (Community Chest Fund) (Amendment) Rules, 2016, and these rules shall be read and construed as one with the Donations (Community Chest Fund) Rules, hereinafter referred to as "the principal rules".

2. Sub-rule (2) of rule 2 of the principal rules shall be substituted by the following:

"(2) These rules shall apply only with respect to donations made between 1st January and the 31st December 2015."

3. Rule 3 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof, the words "the equivalent of 50% of" there shall be deleted; and for the words "for the year of assessment 2015" there shall be substituted the words "for the relative year of assessment"; and

(b) in sub-rule (3) thereof, for the words "30th June 2015." there shall be substituted the words "30th June of the year following that in which the donations were made."

