

A.L. 135 ta' l-1981

INCOME TAX ACT, 1948
(ACT NO. LIV OF 1948)

Deductions of Tax (P.A.Y.E.) (Amendment) Rules, 1981

IN exercise of the powers conferred by section 45 and subsection (1) of section 79 of the Income Tax Act, 1948, the Minister of Finance has made the following rules:—

1. (1) These rules may be cited as the Deduction of Tax (P.A.Y.E.) (Amendment) Rules, 1981, and shall be read and construed as one with the Deduction of Tax (P.A.Y.E.) Rules, 1972, hereinafter referred to as "the principal rules".

Citation and
commencement.
L.N. 79 of 1972

(2) These rules shall come into force as from the first day of January, 1982.

2. Rule 4 of the principal rules shall be amended as follows:

Amends rule 4
of the principal
rules.

(a) immediately after paragraph (1) thereof there shall be added the following proviso:

“Provided that no such deduction shall be made from any payment to which section 22A of the Conditions of Employment (Regulation) Act, 1952 refers, unless the Commissioner otherwise directs.”;

(b) for paragraph (4) thereof there shall be substituted the following:

“(4) Notwithstanding the provisions of paragraph (3), but saving the provisions of paragraph (6) hereof, no deductions shall be made from emoluments paid to a resident payee where directions have not been received by the payer in the following cases:

(a) where the payee is unmarried or a widower and the emoluments, if expressed to be due —

(i) on an annual basis, represent an income of less than seven hundred and ten pounds per annum;

(ii) on a monthly basis, represent an income of less than fifty-nine pounds per month;

(iii) on a fortnightly basis, represent an income of less than twenty-seven pounds per fortnight;

(iv) on a weekly basis, represent an income of less than thirteen pounds fifty cents per week;

(v) on a daily basis, represent an income of less than two pounds seventy-five cents per day;

(b) where the payee to the best of the payer's knowledge is living with or wholly maintaining a wife and the emoluments, if expressed to be due—

(i) on an annual basis, represent an income of less than one thousand and two hundred pounds per annum;

- (ii) on a monthly basis, represent an income of less than one hundred pounds per month;
- (iii) on a fortnightly basis, represent an income of less than forty-six pounds per fortnight;
- (iv) on a weekly basis, represent an income of less than twenty-three pounds per week;
- (v) on a daily basis, represent an income of less than four pounds sixty cents per day."