

**L.N. 7 of 2017****INCOME TAX ACT  
(CAP. 123)****Highly Qualified Persons (Amendment) Rules, 2017**

IN exercise of the powers conferred by articles 56(21) and 96 of the Income Tax Act, the Minister for Finance has made the following rules:-

Citation and  
commencement

S.L.123.126

1. (1) The title of these rules is the Highly Qualified Persons (Amendment) Rules, 2017 and these rules shall be read and construed as one with the Highly Qualified Persons Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force as from the year of assessment 2017.

Amends rule 6  
of the principal  
rules.

2. In sub-rule (5) of rule 6 of the principal rules shall be amended as follows:

(a) for the words "any person who has availed himself of the benefit provided by these rules and falls under the provisions of sub-rule (1) hereof" there shall be substituted the words "any person who falls under the provisions of sub-rule (1) hereof, irrespective of whether he has availed himself of the benefit provided by these rules or not,"; and

(b) for the words "ten years of assessment." there shall be substituted the words "a consecutive period of ten years commencing from the year preceding the first year of assessment in which that person is first liable to tax under the provisions of the Act."

