

L.N. 141 of 2018**INCOME TAX ACT
(CAP. 123)****Highly Qualified Persons (Amendment) Rules, 2018**

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, 2018, 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 apply for the year of assessment 2018 and subsequent years of assessment.

Amends rule 2
of the principal
rules.

2. In paragraph (c) of the definition "competent authority" immediately after the words "Air Navigation Order;" there shall be added the word "and", and immediately thereafter there shall be added the following new paragraph:

"(d) Office of the Chief Medical Officer to Government;".

Amends the
Schedule to the
principal rules.

3. Immediately after paragraph (2) of the Schedule to the principal rules there shall be added the following new paragraph:

"(3) Employment in the Assisted Reproductive Technology sector consisting in employment as:

- (a) Embryologist;
- (b) Responsible Person;
- (c) Lead Quality Manager."