L.N. 194 of 2019

INCOME TAX ACT
(CAP. 123)

Tax Accounts (Income Tax) (Amendment) Rules, 2019

IN EXERCISE of the powers conferred by articles 2 and 96 of the Income Tax Act, the Minister for Finance, has made the following rules:-

Citation and commencement.

S.L. 123.101.

1. (1) The title of these rules is the Tax Accounts (Income Tax) (Amendment) Rules, 2019 and these rules shall be read and construed as one with the Tax Accounts (Income Tax) Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be applicable as from the year of assessment 2020.

Amends rule 3 of the principal rules.

2. Paragraph (i) of sub-rule (1) of rule 3 of the principal rules shall be substituted by the following new paragraph:

"(i) profits after tax resulting from transfers in accordance with the provisions of article 27G of the Act;".

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