

L.N. 63 of 2021**INCOME TAX ACT
(CAP. 123)****Donations (Community Chest Fund) (Amendment) Rules, 2021**

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

Citation.

S.L. 123. 162.

Amends rule 2
of the principal
rules.

1. The title of these rules is the Donations (Community Chest Fund) (Amendment) Rules, 2021 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 new sub-rule:

"(2) These rules shall apply with respect to donations made up to the 31st December 2020.".
