

L.N. 225 of 2022

**INCOME TAX ACT
(CAP. 123)**

**Exemption from Tax on Certain
Property Transfers (Amendment No. 2) Rules, 2022**

IN EXERCISE of the powers conferred by article 96 of the Income Tax Act, the Minister responsible for finance has made the following rules:-

Citation. **1.** The title of these rules is the Exemption from Tax on Certain Property Transfers (Amendment No. 2) Rules, 2022 and these rules shall be read and construed as one with the Exemption from Tax on Certain Property Transfers Rules, hereinafter referred to as "the principal rules".

S.L. 123.199.

Amends rule 3
of the principal
rules.

2. Paragraph (b) of rule 3 of the principal rules shall be amended as follows:

(a) in sub-paragraph (i) thereof, the words "30 September 2022;" shall be substituted by the words "30th June 2023;"; and

(b) in sub-paragraph (iii) thereof, the words "31 October 2022." shall be substituted by the words "31st July 2023.".
