B 2214

L.N. 266 of 2023

INCOME TAX ACT
(CAP. 123)

Deductions and Tax Credits (Relevant Qualifications for Industry) (Amendment) Rules, 2023

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

Citation and commencement.

S.L. 123.107.

1. (1) The title of these rules is the Deductions and Tax Credits (Relevant Qualifications for Industry) (Amendment) Rules, 2023 and these rules shall be read and construed as one with the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules, hereinafter referred to as "the principal rules".

(2) These rules shall come into force on 1st January 2024.

Amends rule 5 of the principal rules.

2. In the first proviso to rule 5 of the principal rules, the words "after the 31st December, 2023" shall be substituted by the words "after 31st December, 2024".

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