

B 2274

L.N. 323 of 2024

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

**Deductions and Tax Credits (Relevant Qualifications For
Industry) (Amendment) Rules, 2024**

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.

S.L. 123.107.

Amends rule 5 of the principal rules.
- 1.** The title of these rules is the Deductions and Tax Credits (Relevant Qualifications for Industry) (Amendment) Rules, 2024 and these rules shall be read and construed as one with the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules, hereinafter referred as the "principal rules".

2. In the first proviso to rule 5 of the principal rules the words "after 31st December, 2024" shall be substituted by the words "after 31st December, 2025".