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L.N. 25 of 2026

INCOME TAX ACT
(CAP. 123)

Tax Exemption (Construction Waste Recycling) (2020-2025) (Amendment) Rules, 2026

IN EXERCISE of the powers conferred by articles 12(2) and 96 of the Income Tax Act, the Minister responsible for finance, has made the following rules:-

Citation and commencement.

S.L. 123.197.

1. (1) The title of these rules is the Tax Exemption (Construction Waste Recycling) (2020–2025) (Amendment) Rules, 2026 and these rules shall be read and construed as one with the Tax Exemption (Construction Waste Recycling) (2020-2025) Rules, hereinafter referred to as the "principal rules".

(2) These rules shall be deemed to have come into force on 1st January 2026.

Amends rule 1 of the principal rules.

2. In rule 1 of the principal rules the figures "(2020-2025)" shall be substituted by the figures "(2020-2026)".

Amends rule 2 of the principal rules.

3. In rule 2 of the principal rules the definition "relevant year" shall be substituted by the following new definition:

" "relevant year" means any calendar year from 2020 to 2026, both years inclusive.".

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