B 404

L.N. 52 of 2026

INCOME TAX ACT
(CAP. 123)

Tax Rebate (Pensioners) (Amendment) Rules, 2026

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.

S.L. 123.174.

1. The title of these rules is the Tax Rebate (Pensioners) (Amendment) Rules, 2026 and these rules shall be read and construed as one with the Tax Rebate (Pensioners) Rules, hereinafter referred to as the "principal rules".

Adds a new rule to the principal rules.

2. Immediately after rule 4 of the principal rules there shall be added the following new rule:

"Cessation of applicability.

5. These rules shall cease to apply with respect to income earned after the 31st December 2025.".

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