

B 1972

L.N. 176 of 2026

**INCOME TAX MANAGEMENT ACT
(CAP. 372)**

Final Settlement System (FSS) (Amendment) Rules, 2026

IN EXERCISE of the powers conferred by articles 23 and 58 of the Income Tax Management Act, the Minister responsible for finance has made the following rules:-

Citation and
commencement.
S.L. 372.14.

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

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

Amends the
Arrangement of
Rules.

2. In the Arrangement of Rules the words "Schedule A: FS4 Payee Status Declaration" shall be deleted.

Amends rule 3
of the principal
rules.

3. Rule 3 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof the words "Section 1 of a Payee Status Declaration on the prescribed form set out in Schedule A" shall be substituted by the words "the prescribed Payee Status Declaration publicly available on the appropriate website or in such manner as the Commissioner may require" and the words "Part B, C or D of Section 1 thereof" shall be substituted by the words "Part B, C or D thereof";

(b) in sub-rule (3) thereof the words "Section 2 of such form" shall be substituted by the words "the Payer's parts of such form"; and

(c) in sub-rule (4) thereof the words "Section 2 and Part A of Section 1 of" shall be deleted.

Deletes
Schedule A to
the principal
rules.

4. Schedule A to the principal rules shall be deleted.