

Income Tax (Prescribed Months) Rules 2016

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No. S 310

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (PRESCRIBED MONTHS) RULES 2016

In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Prescribed Months) Rules 2016 and come into operation on 1 July 2016.

Prescribed months

2. For the purposes of section 93(9)(b) of the Act, the months are October, November and December.

Made on 30 June 2016.

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