

INCOME TAX (DETERMINATION OF APPROVED INDIVIDUAL AND SPECIFIED YEAR OF ASSESSMENT UNDER THE RETURNING EXPERT PROGRAMME) (AMENDMENT) RULES 2021

PU (A) 147
22 March 2021

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

CITATION

- 1 These rules may be cited as the **Income Tax (Determination of Approved Individual and Specified Year of Assessment under the Returning Expert Programme) (Amendment) Rules 2021**.

AMENDMENT OF RULE 4

- 2 The Income Tax (Determination of Approved Individual and Specified Year of Assessment under the Returning Expert Programme) Rules 2012 [P.U. (A) 151/2012] are amended in paragraph 4(b)-
 - (a) in the English language text, by deleting the comma after the word “Minister”; and
 - (b) by substituting for the words “31 December 2020” the words “31 December 2023”.