

INCOME TAX ACT 1967
INCOME TAX (COSTS OF RENOVATION AND
REFURBISHMENT OF BUSINESS PREMISE) (AMENDMENT)
RULES 2021

PU (A) 481
21 December 2021

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

CITATION AND COMMENCEMENT

- 1(1) These rules may be cited as the **Income Tax (Costs of Renovation and Refurbishment of Business Premise) (Amendment) Rules 2021**.
- 1(2) These Rules have effect from the year of assessment 2022.

AMENDMENT OF RULE 3

- 2 The Income Tax (Costs of Renovation and Refurbishment of Business Premise) Rules 2020 [*P.U. (A) 381/2020*] are amended in subrule 3(1) by substituting for the words “2021” the words “2022”.