

INCOME TAX (DEDUCTION FOR VALUE OF BENEFIT GIVEN TO EMPLOYEES) (AMENDMENT) RULES 2021

PU (A) 133
25 March 2021

IN exercise of the powers conferred by paragraph 154(1)(b) and paragraph 33(1)(d) 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 (Deduction for Value of Benefit given to Employees) (Amendment) Rules 2021**.

AMENDMENT OF RULE 1

- 2 The Income Tax (Deduction for Value of Benefit given to Employees) Rules [*P.U. (A) 31/2021*] are amended in subrule 1(2) by substituting for the word “for” the word “from”.