

INCOME TAX (SPECIAL DEDUCTION FOR REDUCTION OF RENTAL TO A SMALL AND MEDIUM ENTERPRISE) (AMENDMENT) RULES 2021

PU (A) 479

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 (Special Deduction for Reduction of Rental to a Small and Medium Enterprise) (Amendment) Rules 2021**.
- 1(2)** These Rules come into operation on 1 January 2022.

AMENDMENT OF RULE 2

- 2(1)** The Income Tax (Special Deduction for Reduction of Rental to a Small and Medium Enterprise) Rules 2021 [PU (A) 353/2021] are amended in rule 2 in the definition of “qualifying months”, by substituting for the words “December of the year 2021” the words “June of the year 2022”.