

INCOME TAX (DEDUCTION FOR EMPLOYMENT OF SENIOR CITIZEN, EX-CONVICT, PAROLEE, SUPERVISED PERSON AND EX-DRUG DEPENDANT) (AMENDMENT) RULES 2021

PU (A) 47

27 January 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 Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant) (Amendment) Order 2021**.

AMENDMENT OF RULE 1

- 2** The Income Tax (Deduction For Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant) Rules 2019 [P.U. (A) 164/2019] is amended in subrule 1(2) by substituting for the words “and 2020” the words “until the year of assessment 2025”.