

INCOME TAX (DEDUCTION FOR INVESTMENT IN QUALIFYING ACTIVITY) (AMENDMENT) RULES 2022

PU (A) 125
22 April 2022

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

1. These rules may be cited as the **Income Tax (Deduction for Investment in Qualifying Activity) (Amendment) Rules 2022**.

AMENDMENT OF RULE 6

2. The Income Tax (Deduction for Investment in Qualifying Activity) Rules 2016 [P.U. (A) 166/2016] is amended in subrule 6(2) by substituting for the word “2020” the word “2022”.