

INCOME TAX (DEDUCTION FOR INVESTMENT IN QUALIFYING ACTIVITY) (AMENDMENT) RULES 2023

PU (A) 352

23 October 2023

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 2023**.

AMENDMENT OF RULE 6

- 2 The Income Tax (Deduction for Investment in Qualifying Activity) Rules 2016 [P.U. (A) 166/2016] are amended in subrule 6(2) by substituting for the words “31 December 2022” the words “31 December 2024”.