

INCOME TAX (DEDUCTIONS FOR THE EMPLOYMENT OF DISABLED PERSONS) (AMENDMENT) RULES 2019

PU (A) 204
18 July 2019

IN exercise of the powers conferred by paragraph 154(1)(b) and 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 (Deductions for the Employment of Disabled Persons) (Amendment) Rules 2019**.
- 1(2) These Rules have effect from the year of assessment 2019.

AMENMENT OF PARAGRAPH 2

- 2 The Income Tax (Deductions for the Employment of Disabled Persons) Rules 1982 [P.U. (A) 73/1982], which are referred to as the “principal Rules” in these Rules, are amended in rule 2 by substituting for subrule (1) the following subrule:

“(1) For the purpose of ascertaining the adjusted income of a person under the Act, there shall be allowed as a deduction the remuneration of a kind allowable under Section 33 of the Act payable by the person for the relevant category of employee as specified in rule 3.”.

AMENDMENT OF PARAGRAPH 3

- 3 Rule 3 of the principal Rules is amended by substituting for rule 3 the following rule —

“3. The deduction allowed under these Rules is subject to the following conditions:

- (a) in the case of an employee who is physically or mentally disabled, the person claiming the deduction shall prove to the satisfaction of the Director General that the employee is not able to perform the work of a normal person; or
- (b) in the case of an employee who is physically or mentally disabled due to an accident or critical illness, the person claiming the deduction shall provide a certification from the Social Security Organisation certifying that the employee is able to work within his capabilities.”.