

# **INCOME TAX (DETERMINATION OF APPROVED INDIVIDUAL AND SPECIFIED YEAR OF ASSESMENT UNDER THE RETURNING EXPERT PROGRAMME) (AMENDMENT) RULES 2024**

PU (A) 45  
7 February 2024

IN exercise of the powers conferred by paragraph 154(1)(b) 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 (Determination of Approved Individual and Specified Year of Assesment under the Returning Expert Programme) (Amendment) Rules 2024**.

## **AMENDMENT OF RULE 4**

2 The Income Tax (Determination of Approved Individual and Specified Year of Assessment under the Returning Expert Programme) Rules 2012 [P.U. (A) 151/2012] are amended in paragraph 4(b) by substituting for the words “31 December 2023” the words “31 December 2027”.