

[LEGAL NOTICE NO. 68]

INCOME TAX ACT
(CAP. 201)

**Income Tax (Allowance For Depreciation and
Improvement) (Budget Amendment) Instructions 2014**

IN exercise of the powers conferred on me by section 21 of the Income Tax Act (Cap.201),
I hereby make these Instructions—

Short title and commencement

1. These Instructions may be cited as the Income Tax (Allowances for Depreciation and Improvements) (Budget Amendment) Instructions 2014 and shall come into force on 1st January, 2015.

Paragraph 37 amended

2. Paragraph 37 of the Income Tax (Allowances for Depreciation and Improvements) Instructions 1998 is amended in—

- (a) sub-paragraph (3)(c) by deleting “31st December 2014” and substituting “31st December, 2018”; and

(b) sub-paragraph (5) by deleting “31st December, 2014” and substituting “31st December, 2018”.

Made this 21st day of November 2014.

A. SAYED-KHAIYUM
Attorney-General and Minister for Finance
