

Income Tax (Amendment of Schedule) Regulations 2014

GN No. 156 of 2014

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THE INCOME TAX ACT

Regulations made by the Minister under section 161 of the Income Tax Act

1. These regulations may be cited as the **Income Tax (Amendment of Schedule) Regulations 2014**.

2. In these regulations —

“Act” means the Income Tax Act.

3. The Second Schedule to the Act is amended, in Part II, in Sub-part C, by inserting, after item 10, the following new item —

10A. Income derived by a firm authorised under regulation 10(3)(f) of the Consumer Protection (Control of Imports) Regulations 1999 in respect of its bunkering activities of Marine Residual Fuel Oil (RMG 380 - 700 or RMK 380 - 700) as per ISO 8217 Fuel Standard, Fifth Edition 2012 falling under HS Code 2710.1961 of the Customs Tariff Act.

Made by the Minister on 7 August 2014.