

No. 12 of 2014.

*Income Tax (Amendment) Act 2014.*

Certified on : 05 AUG 2014



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**ARRANGEMENT OF SECTIONS.**

1. Repeal of Sections 6, 6A and 6B.
2. Report by Commissioner General (Repeal of Section 8).
3. Officers to Observe Secrecy (Amendment of Section 9).
4. New Section 368.

**“368. REFERENCES TO CHIEF COLLECTOR, ETC.”**



No. of 2014.

An Act

entitled

***Income Tax (Amendment) Act 2014,***

Being an Act to amend the *Income Tax Act 1959*,

MADE by the National Parliament.

**1. REPEAL OF SECTIONS 6, 6A AND 6B.**

Section 6 of the Principal Act is repealed.

**2. REPORT BY COMMISSIONER GENERAL (REPEAL OF SECTION 8).**

Section 8 of the Principal Act is repealed.

**3. OFFICERS TO OBSERVE SECRECY (AMENDMENT OF SECTION 9).**

Section 9 of the Principal Act is amended by repealing Subsection (1) and replacing it with the following new Subsection:

“(1) In this section “officer” means a member of the staff of the Internal Revenue Commission, including casual or temporary employees, persons on secondment or attachment, or persons under any other exchange program, or any consultant depending on their terms of engagement to the Internal Revenue Commission, and who by reason of that appointment or employment, or in the course of that employment, may acquire or has acquired information respecting the affairs of any other person disclosed or obtained under the provisions of this Act.”.

**4. NEW SECTION 368.**

The Principal Act is amended by inserting after Section 367 the following new section:

**“368. REFERENCES TO CHIEF COLLECTOR, ETC.**

(1) In this section -


“revenue laws” means any of the laws relating to income tax, goods and services tax, stamp duties, turnover taxes, or any other taxes that the Commissioner General administers, and such other legislation concerning revenue as the Parliament may enact which is administered by the Commissioner General and as is defined in the *Internal Revenue Commission Act 2014*.

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(2) Any reference in this Act or any revenue laws to the “Chief Collector” or the “Chief Collector of Taxes” shall be read as a reference to the “Commissioner General” appointed under the *Internal Revenue Commission Act 2014*.

(3) Any reference in this Act or any revenue laws to the “Internal Revenue” shall be read as a reference to the “Internal Revenue Commission” established by the *Internal Revenue Commission Act 2014*.”

I hereby certify that the above is a fair print of the *Income Tax (Amendment) Act 2014*, which has been made by the National Parliament.

  
Clerk of the National Parliament.  
05 AUG 2014

I hereby certify that the *Income Tax (Amendment) Act 2014* was made by the National Parliament on 8 May, 2014.

  
Speaker of the National Parliament.  
05 AUG 2014