

The Income Tax Ordinance, (Cap. 32)

**RULES**

(under section 89 of the Ordinance)

No. 1 of 1967.

W. H. THOMPSON,  
*Acting Governor.*

In exercise of the powers conferred by section 89 of the Income Tax Ordinance, the Governor in Council is pleased to make and hereby makes the following Rules —

1. These Rules may be cited as the Income Tax (Charge of Income Tax) Rules, 1967, and shall be deemed to have come into force on 1st January 1967.

2. For the purposes of assessment in accordance with section 5, subsections (b) (ii) and (c) the annual value of any allowance to be accorded shall be the value deemed to be effective on the 31st day of December immediately preceding the year in which the assessment shall be made.

Made by the Governor in Council on the 8th day of May 1967.

H. L. BOUND,  
*Clerk of the Executive Council.*

Ref. 0747/K/II.