

TECHNICAL

Direct Taxation

INCOME TAX (DEDUCTIONS FOR THE EMPLOYMENT OF DISABLED PERSONS) (AMENDMENT) RULES 2019 [P.U.(A) 204/2019]

The above amends the **Income Tax (Deductions For The Employment Of Disabled Persons) Rules 1982 [P.U.(A) 73/1982]**. ("1982 Rules")

These Rules have effect from the year of assessment (YA) 2019.

Amendment

Rules 2 and 3 of the 1982 Rules are amended.

The main effect of the amendments is to divide the disabled employees mentioned in Rule 3 into 2 categories with different requirements of proof. (Previously Rule 3 referred only to (an) "employee (who) is physically or mentally disabled".)

Rule 3 is now amended to read as follows: -

3. *The deduction allowed under these Rules is subject to the following conditions:*
 - (a) *in the case of an employee who is physically or mentally disabled, the person claiming the deduction shall prove to the satisfaction of the Director General that the employee is not able to perform the work of a normal person; or*
 - (b) *in the case of an employee who is physically or mentally disabled due to an accident or critical illness, the person claiming the deduction shall provide a certification from the Social Security Organization certifying that the employee is able to work within his capabilities.*

The other amendment to Rule 2 is consequential to the above amendment to Rule 3.

Members may read the Rules in full at the official website of the [Attorney-General's Chambers](#).

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