

**TECHNICAL**

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**Direct Taxation**

**TECHNICAL UPDATES**

**1) [P.U. \(A\) 35-2014 – Income Tax \(Deduction From Remuneration\) \(Amendment\) Rules 2014](#)**

Please be informed that the above Rules have been gazetted on 30 January 2014 and are deemed to take effect from 1 January 2014.

**2) [P.U. \(B\) 47-2014 – Income Tax Act 1967 Corrigendum](#)**

The above Corrigendum to the Income Tax Act 1967 was gazetted on 7 February 2014. The following amendment is made:

*‘In the English language text of Income Tax Act 1967 [Act 53] reprinted in the year 2006 and incorporating all amendments until 1 January 2006, in paragraph 1B of Part I, in Schedule 6, delete the proviso “Provided that where a person is paid more than one pension, this paragraph shall apply to the higher or the highest pension paid, as the case may be.”.’*

Members may view the above [Rules](#) and [Corrigendum](#) at the official website of the Attorney-General’s Chambers (AGC).

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