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INCOME TAX ACT (CHAPTER 134)

INCOME TAX (ELECTRONIC FILING OF ESTIMATES OF CHARGEABLE INCOME) RULES 2017

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Definition
 3. Furnishing of estimate of chargeable income using electronic service
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In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Electronic Filing of Estimates of Chargeable Income) Rules 2017 and come into operation on 31 March 2017.

Definition

2. In these Rules, the revenue of a company in a year of assessment is the gross amount of its income derived from its principal activities in the basis period for that year of assessment.

Furnishing of estimate of chargeable income using electronic service

3. Every company belonging to the class of companies specified in the first column of the following table must furnish the estimate of the company's chargeable income using the electronic service beginning from the year of assessment specified opposite in the table: