

Statutory Instrument No. 120 of 1991

**INCOME TAX ACT
(Cap 52:01)**

**INCOME TAX (SUPERANNUATION FUNDS) (AMENDMENT)
REGULATIONS, 1991**

(Published on 1st November, 1991)

IN EXERCISE of the powers conferred by section 141 of the Income Tax Act, the Minister of Finance and Development Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Income Tax (Superannuation Funds) (Amendment) Regulations, 1991. Citation

2. The Income Tax (Superannuation Funds) Regulations, 1988 are amended in regulation 2 by adding at the end of paragraph (e) (v) thereof the following proviso — Amendment
of S.I. 101
of 1988

“Provided that the provisions of this subparagraph shall not apply to the contributions of any member which fell due prior to the 30th September, 1988.”

MADE this 25th day of October, 1991

F. G. MOGAE,
*Minister of Finance and Development
Planning.*