

SUBSIDIARY LEGISLATION

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**INCOME TAX ACT
(CHAPTER 35)
DETERMINATION OF RATE OF TAX**

S 24/87

REVISED EDITION 2003

(1st December 2003)

B.I.R.O. 3/2003

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SUBSIDIARY LEGISLATION
DETERMINATION OF RATE OF TAX
(Pursuant to section 35A)

Commencement: 14th January 1987

The Minister of Finance has determined that until further notice there is to be levied and paid in respect of each consecutive basis period after 31st December 1985 tax (in lieu of that which would otherwise be applicable under section 35 of the Act) at the rate of 50 per cent on every dollar of the chargeable income of all such companies to which section 35A of the Act applies.

