

INCOME TAX ACT  
(Cap. 52:01)

**INCOME TAX (DONATIONS) REGULATIONS, 2017**  
(Published on 22nd September, 2017)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Beneficiaries of donations for tax deduction purposes

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 51 (2) of the Income Tax Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Income Tax (Donations) Regulations, 2017, and shall come into operation on 1st January, 2018.

Citation and commencement

2. (1) A person may benefit from a tax deduction under section 51 where he or she makes a donation to the following beneficiaries —

Beneficiaries of donations for tax deduction purposes

- (a) orphaned children under the age of 18;
- (b) destitute persons;
- (c) people living with disabilities; or
- (d) an institution that provides for the well-being of the persons listed in paragraphs (a) to (c).

(2) The relevant office shall recommend to the Commissioner General the beneficiaries under subregulation (1).

(3) For purposes of these Regulations, the Commissioner General shall accept the following as the “relevant office” —

- (a) the Ministry of Local Government and Rural Development – for donations made to orphaned children; and
- (b) Office of the President – for donations made to destitute persons and people living with disabilities.

(3) A recommendation accepted by the Commissioner General shall be valid for a period of three years.

(4) Where the Commissioner General is satisfied that the circumstances upon which acceptance was granted under subregulation (3) have changed materially so as to affect the acceptance, the Commissioner General may at any time during the duration of the acceptance, withdraw such acceptance.

MADE this 4th day of September, 2017.

O. K. MATAMBO,  
*Minister of Finance and Economic  
Development.*