



Tuvalu

INCOME TAX (AMENDMENT) ACT 2020



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Act No 9 of 2020

AN ACT TO AMEND SECTION 14(3) TO ALLOW GIFTS IN THE FORM OF DONATIONS AND SPONSORSHIP TO ACADEMIC AND SPORTS ACTIVITIES TO BE EXEMPTED FOR DEDUCTION IN TAX RETURN.

Commencement [24th December 2020]

1 Short Title

This Act may be cited as the Income Tax (Amendment) Act 2020.

2 Amendment to section 14(3)(h)

Section 14(3) (h) is amended by adding after the word “contribution”, the following words “except as provided for under section 15”, and for the subsection to read as;

“(h) it is a gift or similar voluntary contribution, except as provided for under section 15”

3 Amendment to section 15(1)

Section 15(1) is amended by adding a new subsection (e) to read as:

“15(I)

(d) any gifts in the form of monetary donation or sponsorship towards academic, sports or humanitarian activities.”