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No. S 1

INCOME TAX ACT 2025

**INCOME TAX ACT 2025
(COMMENCEMENT) NOTIFICATION 2026**

In exercise of the powers conferred by section 1(3) of the Income Tax Act 2025, the designated officer makes the following Notification:

1. This Notification is the Income Tax Act 2025 (Commencement) Notification 2026.
2. Sections 13D, 13F, 13N, 13O, 13OA, 13R, 13T, 13U and 43V of the Income Tax Act 2025 come into operation on 1 October 2026.

Made on 30 September 2026.

HAN HEE JAN
*Chief Financial Officer,
Gelephu Mindfulness City Authority,
Gelephu Mindfulness City.*