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INCOME-TAX ACT, 2025

2: Income of registered non-profit organisation

Section 334 - Tax on income of registered non-profit organisation.

(1) The Income-tax payable by a registered non-profit organisation on its total income for any tax year shall be the aggregate of the amounts calculated––

(a) at the rate of 30% on specified income for such tax year; and

(b) at the rate applicable on taxable regular income and any residual income for such tax year under other provisions of this Act.

(2) The provisions of this Chapter shall apply irrespective of anything to the contrary contained in any other provision of this Act other than sections 96 to 98.

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