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INCOME-TAX ACT, 2025

3: Commercial activities by registered non-profit organisation

Section 345 - Restriction on commercial activities by a registered non-profit organisation.

A registered non-profit organisation (other than a registered non-profit organisation mentioned in section 346) shall not carry out any commercial activity unless—

(a) such commercial activity is incidental to the attainment of the objectives of the registered non-profit organisation; and

(b) separate books of account are maintained for such activities.

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