
[LEGAL NOTICE NO. 59]

INCOME TAX ACT 2015

Income Tax (Film-making and Audio-visual Incentives) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 142 of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Film-making and Audio-visual Incentives) (Amendment) Regulations 2023.

(2) These Regulations come into force on 1 August 2023.

(3) In these Regulations, the Income Tax (Film-making and Audio-visual Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 89 amended

2. Regulation 89(3) of the Principal Regulations is amended by deleting “from FRCS”.

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance
