

[LEGAL NOTICE NO. 58]

INCOME TAX ACT 2015

**Income Tax (Other Incentives) (Amendment)
(No. 2) Regulations 2023**

IN exercise of the powers conferred on me by section 25A 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 (Other Incentives) (Amendment) (No. 2) Regulations 2023.

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

Regulation 17 deleted

2. The Income Tax (Other Incentives) Regulations 2018 is amended by deleting regulation 17.
Made this 31st day of July 2023.

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