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[LEGAL NOTICE NO. 41]

INCOME TAX ACT 2015

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## **Income Tax (Employment Incentives) (Amendment) Regulations 2024**

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 (Employment Incentives) (Amendment) Regulations 2024.

(2) These Regulations come into force on 1 August 2024.

(3) In these Regulations, the Income Tax (Employment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

*Regulation 5 amended*

2. Regulation 5(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

*Regulation 5A amended*

3. Regulation 5A(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

*Regulation 6 amended*

4. Regulation 6(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

*Regulation 7 amended*

5. Regulation 7(2) of the Principal Regulations is amended by deleting “31 December 2024” and substituting “31 December 2025”.

Made this 30th day of July 2024.

B. C. PRASAD  
Deputy Prime Minister and  
Minister for Finance