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[LEGAL NOTICE NO. 99]

INCOME TAX ACT 2015

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**Income Tax (Electric Vehicle Charging Station  
Development Package) (Amendment) Regulations  
2022**

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 (Electric Vehicle Charging Station Development Package) (Amendment) Regulations 2022.
- (2) These Regulations come into force on 1 August 2022.

(3) In these Regulations, the Income Tax (Electric Vehicle Charging Station Development Package) Regulations 2016 is referred to as the “Principal Regulations”.

*Regulation 3 amended*

2. Regulation 3 of the Principal Regulations is amended in the definition of “electric vehicle charging station development investment” by deleting “\$100,000” and substituting “\$50,000”.

*Regulation 11 amended*

3. Regulation 11(2)(b) of the Principal Regulations is amended by—

(a) deleting “5%” and substituting “10%”; and

(b) deleting “\$100,000” and substituting “\$50,000”.

*Regulation 12 amended*

4. Regulation 12 of the Principal Regulations is amended by deleting “\$100,000” and substituting “\$50,000”.

Made this 29th day of July 2022.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy

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