

[LEGAL NOTICE NO. 66]

INCOME TAX ACT 2015

**Income Tax (Hotel Investment Incentives)
(Amendment) (No. 2) Regulations 2020**

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 (Hotel Investment Incentives) (Amendment) (No. 2) Regulations 2020.

(2) These Regulations are deemed to have come into force on 1 April 2020.

Regulation 21 amended

2. Regulation 21(2)(b) of the Income Tax (Hotel Investment Incentives) Regulations 2016 is amended by deleting “\$1,000,000” and substituting “\$1,000,001”.

Made this 30th day of July 2020.

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