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[LEGAL NOTICE NO. 57]

INCOME TAX ACT 2015

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## **Income Tax (Employment Incentives) (Amendment) 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 (Employment Incentives) (Amendment) Regulations 2023.

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

*Regulation 4 amended*

2. Regulation 4(1)(b) of the Income Tax (Employment Incentives) Regulations 2016 is amended by deleting “31 December 2024” and substituting “31 July 2023”.

Made this 31st day of July 2023.

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