

[LEGAL NOTICE NO. 92]

INCOME TAX ACT
(CAP. 201)

Income Tax (Collection of Provisional Tax) (Amendment) Regulations 2015

IN exercise of the powers conferred upon me by section 107 of the Income Tax Act (Cap. 201), I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Collection of Provisional Tax) (Amendment) Regulations 2015.

(2) These Regulations shall come into force on 1 January 2016.

(3) In these Regulations, the Income Tax (Collection of Provisional Tax) Regulations shall be referred to as the “Principal Regulations”.

Regulation 2 amended

2. Regulation 2 of the Principal Regulations is amended in sub-regulation 2 by deleting—

- (a) “15 per cent” and substituting with “5 per cent”;
- (b) “:” and substituting with “.” after “payment”; and
- (c) the proviso.

Regulation 8 deleted

3. Regulation 8 of the Principal Regulations is deleted.

Made this 10th day of November 2015.

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