

[LEGAL NOTICE NO. 75]

INCOME TAX ACT 2015

Income Tax (Other Incentives) (Amendment) (No. 3) Regulations 2020

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 (Other Incentives) (Amendment) (No. 3) Regulations 2020.

(2) These Regulations come into force on the date of publication in the Gazette.

Regulation 11 inserted

2. The Income Tax (Other Incentives) Regulations 2018 is amended after regulation 10 by inserting the following new regulation—

“50th independence day celebrations

11. A person is allowed a deduction for 150% of the amount of a cash donation made in a tax year to a fund established by the Government for the 50th independence day celebrations.”.

Made this 20th day of August 2020.

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