

[LEGAL NOTICE NO. 43]

INCOME TAX ACT 2015

Income Tax (Other Incentives) (Amendment) Regulations 2023

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make the following regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Other Incentives) (Amendment) Regulations 2023.

(2) These Regulations are deemed to have come into force on 1 May 2023.

Regulations 18 and 19 inserted

2. The Income Tax (Other Incentives) Regulations 2018 is amended after regulation 17 by inserting the following new regulations—

“Girmit Day celebrations

18. A person is allowed a deduction for 200% of the amount of a cash donation made in a tax year to a fund established by the Government for Girmit Day celebrations.

Ratu Sir Lala Sukuna Day celebrations

19. A person is allowed a deduction for 200% of the amount of a cash donation made in a tax year to a fund established by the Government for Ratu Sir Lala Sukuna Day celebrations.”.

Made this 22nd day of June 2023.

B. PRASAD
Deputy Prime Minister and
Minister for Finance