

S.I. 27 of 2021

BUSINESS TAX ACT

(Cap.20)

Business Tax (Amendment of First Schedule) Regulations, 2021

In exercise of the powers conferred by section 81 of the Business Tax Act, the Minister responsible for Finance makes the following Regulations

Citation

These Regulations may be cited as the Business Tax (Amendment of First Schedule) Regulations, 2021.

Amendment of First Schedule

2. The First Schedule of the Business Tax is hereby amended by repealing, in item 6, the words “is 5%” and substituting therefor the words “is 1.5%”.

MADE this 29th day of March, 2021.

**NAADIR HASSAN
MINISTER OF FINANCE, ECONOMIC
PLANNING, AND TRADE**
