

S.I. 5 of 2022**INCOME AND NON-MONETARY BENEFITS TAX ACT***(Cap 273)***Income and Non-Monetary Benefits Tax (Amendment of Second Schedule) Regulations, 2022**

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act, the Minister responsible for Finance makes the following regulations —

Citation and Commencement

1. These regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendment of Second Schedule) Regulations, 2022 and shall be deemed to have come into operation from the 1st of January 2021.

Amendment of Second Schedule as last amended by S.I 76 of 2021

2. The Second Schedule to the Income and Non-Monetary Benefits Tax Act is hereby amended as follows —

(a) in paragraph 1(f), by deleting the full stop after the words “(Cap 69).” and inserting the following words —

“ and the International Trade Zone (Employment) Regulations 1997, (S.I 13 of 1997);” ;

(b) in paragraph 1(n), by deleting the full stop after the words “(Cap 69).” and inserting the following words —

“ and regulation 6 of the International Trade Zone (Conditions of Employment) Order 1997, (S.I 14 of 1997);”.

MADE this 25th day of January, 2022.

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