

S.I. 17 of 2024

BUSINESS TAX ACT

(Cap 20)

Business Tax (Amendment of Seventh Schedule) Regulations, 2024

Arrangement of Regulations

Regulations

1. Citation
2. Amendment of Seventh Schedule
3. Savings

S.I. 17 of 2024**BUSINESS TAX ACT***(Cap 20)***Business Tax (Amendment of Seventh Schedule) Regulations, 2024**

In exercise of the powers conferred by section 81 of the Business Tax Act (Cap 20), the Minister responsible for finance makes the following regulations —

Citation

1. These Regulations may be cited as the Business Tax (Amendment of Seventh Schedule) Regulations, 2024.

Amendment of Seventh Schedule

2. The Seventh Schedule to the Business Tax Act is amended by repealing item 4 under the heading “4 Residential dwelling” and the entries under that heading.

Saving

3. Notwithstanding the repeal under regulation 2, the repealed provisions shall continue to apply to the tax years prior to the tax year in which these Regulations come into operation.

MADE this 20th day of February, 2024.

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