

**INCOME TAX ACT  
(Cap. 52:01)**

**INCOME TAX (BODIES CORPORATE EXEMPT FROM TAX)  
(AMENDMENT) REGULATIONS, 2021  
(Published on 19th February, 2021)**

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

1. Citation
2. Amendment of regulation 2 of Cap. 52:01 (Sub. Leg.)

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 145 as read with Part I of Schedule 2 of the Income Tax Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Income Tax (Bodies Corporate Exempt from Tax) (Amendment) Regulations, 2021. Citation
2. The Income Tax (Bodies Corporate Exempt from Tax) Regulations are amended in regulation 2 by inserting, in the correct alphabetical order, the following new entry — Amendment of regulation 2 of Cap. 52:01 (Sub. Leg.)  
“Sir Ketumile Masire Teaching Hospital;”.

MADE this 2nd day of February, 2021.

**DR. THAPELO MATSHEKA,**  
*Minister of Finance and Economic  
Development.*