

Statutory Instrument No. 114 of 2021

INCOME TAX ACT
(Cap. 52:01)

**INCOME TAX (REMISSION OF PENALTIES AND INTEREST) AMNESTY
(AMENDMENT) REGULATIONS, 2021**
(Published on 29th December, 2021)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of regulation 6 of Cap. 52:01 (Sub. Leg.)
3. Amendment of regulation 9 of the Regulations

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 145 of the Income Tax Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Income Tax (Remission of Penalties and Interest) Amnesty (Amendment) Regulations, 2021 and shall come into operation on 1st January, 2022. Citation and commencement
2. The Income Tax (Remission of Penalties and Interest) Amnesty Regulations, (referred to in these Regulations as “the Regulations”) are amended in regulation 6 by substituting for the words “1st July, 2021 to 31st December, 2021” appearing therein, the words “1st January, 2022 to 30th June, 2022”. Amendment of regulation 6 of Cap. 52:01 (Sub. Leg.)
3. Regulation 9 (1) of the Regulations is amended by substituting for the words “31st December, 2021” appearing therein, the words “30th June, 2022”. Amendment of regulation 9 of the Regulations

MADE this 29th day of December, 2021.

PEGGY O. SERAME,
*Minister of Finance and Economic
Development.*