

Statutory Instrument No. 53 of 2023

INCOME TAX ACT
(Cap. 52:01)

**INCOME TAX (BODIES CORPORATE EXEMPT FROM TAX)
(AMENDMENT) REGULATIONS, 2023**
(Published on 14th April, 2023)

ARRANGEMENT OF REGULATIONS

REGULATION

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

IN EXERCISE of powers conferred on the Minister of Finance by section 145 as read with Part 1 of the Second Schedule of the Income Tax Act, the following Regulations are hereby made —

Citation

1. These Regulations may be cited as the Income Tax (Bodies Corporate Exempt from Tax) (Amendment) Regulations, 2023.

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

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 —

“National Agriculture Research and Development Institute;”.

MADE this 28th day of March, 2023.

PEGGY O. SERAME,
Minister of Finance.