

Statutory Instrument No. 11 of 2020

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

**INCOME TAX (BODIES CORPORATE EXEMPT FROM TAX)
(AMENDMENT) REGULATIONS, 2020**
(Published on 31st January, 2020)

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 —

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| Citation | 1. These Regulations may be cited as the Income Tax (Bodies Corporate Exempt from Tax) (Amendment) Regulations, 2020 |
| 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 — |

“Botswana Energy Regulatory Authority;”.

DATED this 20th day of January, 2020.

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