

Statutory Instrument No. 148 of 2022

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

**INCOME TAX (BODIES CORPORATE EXEMPT FROM TAX)
(AMENDMENT) REGULATIONS, 2022
(Published on 11th November, 2022)**

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 —

1. These Regulations may be cited as the Income Tax (Bodies Corporate Exempt from Tax) (Amendment) Regulations. 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.)
“Special Economic Zones Authority; from 1st July, 2022 to 30th June, 2032”.

MADE this 25th day of October, 2022.

PEGGY SERAME,
Minister of Finance.