

Income Tax (Amendment No. 2) Regulations 2022

GN No. 290 of 2022

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THE INCOME TAX ACT

Regulations made by the Minister under section 161 of the Income Tax Act

1. These regulations may be cited as the **Income Tax (Amendment No. 2) Regulations 2022**.
2. In these regulations –
"principal regulations" means the Income Tax Regulations 1996.
3. Regulation 22 of the principal regulations is amended –
 - (a) in paragraph 4(e), by deleting the meaning assigned to the acronym "TR" and replacing it by the following meaning –
"TR" refers to the rate of tax specified in –
 - (i) Part I(a) of the First Schedule to the Act, where the ACMS of the employee in a month does not exceed 53,846 rupees;
 - (ii) Part I(b) of the First Schedule to the Act, where the ACMS of the employee in a month is between 53,847 rupees and 75,000 rupees; and
 - (iii) Part I(c) of the First Schedule to the Act, where the ACMS of the employee in a month exceeds 75,000 rupees;
 - (b) in paragraph 5(a)(ii) –
 - (i) by deleting the words "each employee on account of whom tax has been withheld" and replacing them by the words "every employee"; and
 - (ii) by adding the following new sub sub subparagraph, the full stop at the end of sub sub subparagraph (D) being deleted and replaced by the words "; and" and the word "and" at the end of sub sub subparagraph (C) being deleted –

(E) any other particulars as may be required.

Made by the Minister on 28 October 2022.
