

Income Tax (Amendment of Schedule) (No. 2) Regulations 2013

GN No. 5 of 2014

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THE INCOME TAX ACT

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

- 1.** The regulations may be cited as the **Income Tax (Amendment of Schedule) (No. 2) Regulations 2013**.
- 2.** In these regulations —

“Act” means the Income Tax Act.
- 3.** The Second Schedule to the Act is amended, in Sub-part A of Part II, in item 4(c), by deleting the figure “9,050” and replacing it by the figure “10,200”.
- 4.** The Sixth Schedule to the Act is amended, in item 1, by deleting the words “a non-resident” and replacing them by the words “any person, other than a company resident in Mauritius”.
- 5.** Regulation 3 shall be deemed to have come into operation on 1 January 2013.
- 6.** Regulation 4 shall come into operation in respect of the income year commencing 1 January 2014 and in respect of every subsequent income year.

Made by the Minister on 30 December 2013.