

Income Tax (Amendment of Schedule) Regulations 2022

GN No. 289 of 2022

Government Gazette of Mauritius No. 137 of 5 November 2022

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 of Schedule) Regulations 2022**.
- 2.** In these regulations –
"Act" means the Income Tax Act.
- 3.** The Third Schedule to the Act is amended, in Part I, in item 3(c), by deleting the words "6 consecutive years" and replacing them by the words "6 years".
- 4.** These regulations shall be deemed to have come into operation in respect of the income year commencing on 1 July 2022 and in respect of every subsequent income year.

Made by the Minister on 28 October 2022.
