

**S.I. 5 of 2022****INCOME AND NON-MONETARY BENEFITS TAX ACT***(Cap 273)***Income and Non-Monetary Benefits Tax (Amendment of Second Schedule) Regulations, 2022**

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act, the Minister responsible for Finance makes the following regulations —

**Citation and Commencement**

1. These regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendment of Second Schedule) Regulations, 2022 and shall be deemed to have come into operation from the 1<sup>st</sup> of January 2021.

**Amendment of Second Schedule as last amended by S.I 76 of 2021**

2. The Second Schedule to the Income and Non-Monetary Benefits Tax Act is hereby amended as follows —

(a) in paragraph 1(f), by deleting the full stop after the words “(Cap 69).” and inserting the following words —

“ and the International Trade Zone (Employment) Regulations 1997, (S.I 13 of 1997);” ;

(b) in paragraph 1(n), by deleting the full stop after the words “(Cap 69).” and inserting the following words —

“ and regulation 6 of the International Trade Zone (Conditions of Employment) Order 1997, (S.I 14 of 1997);”.

**MADE this 25th day of January, 2022.**

**NAADIR HASSAN  
MINISTER OF FINANCE,  
ECONOMIC PLANNING AND TRADE**

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