

S.I. 105 of 2024**BUSINESS TAX ACT***(Cap 20)***Business Tax (Amendment of Eighth Schedule) Regulations, 2024**

In exercise of the powers conferred by section 81 of the Business Tax Act the Minister responsible for finance makes the following regulations —

Citation and commencement

1. These regulations may be cited as the Business Tax (Amendment of Eighth Schedule) Regulations, 2024 and shall be deemed to have come into operation on 1st January 2023.

Amendment of S.I. 134 of 2022

2. The Business Tax (Amendment of Eighth Schedule) Regulations, 2022 is amended by inserting after regulation 2 the following new regulation —

“End date of special tax rate

3. Regulation 2 shall cease to operate on 31st December 2032.”.

MADE this 27th day of December, 2024.

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