

S.I. 2017 No.

Income Tax Act

CAP. 73

**INCOME TAX (AMENDMENT) REGULATIONS, 2017**

The Minister, in exercise of the powers conferred on him by section 84 of the *Income Tax Act*, makes the following Regulations:

1. These Regulations may be cited as the *Income Tax Act (Amendment) Regulations, 2017*.

2. *Regulation 6 of the Income Tax Regulations, 1969 (S.I. 1969 No. 109) is amended by inserting immediately after paragraph (5), the following new paragraph:*

“(5A) The amount of tax to be withheld for the purpose of section 64 in respect of the payment referred to in subsection (1)(d.1) is 16.5% and the tax so withheld shall be paid to the Commissioner within 7 days of making the payment and shall be accompanied by a return in such form as the Commissioner approves.”.

Made by the Minister this 12<sup>th</sup> day of DECEMBER 2017.

  
Minister responsible for Finance