
[LEGAL NOTICE NO. 61]

INCOME TAX ACT 2015

Income Tax (Warehouse Construction Incentives) (Revocation) Regulations 2023

IN exercise of the powers conferred on me by section 25A of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Warehouse Construction Incentives) (Revocation) Regulations 2023.

(2) These Regulations are deemed to have come into force on 1 July 2023.

Revocation

2. The Income Tax (Warehouse Construction Incentives) Regulations 2019 are revoked.

Savings and transitional

3. Notwithstanding the revocation of the Income Tax (Warehouse Construction Incentives) Regulations 2019, applications received prior to 1 July 2023 will still be processed.

Made this 31st day of July 2023.

M. S. N. KAMIKAMICA
Deputy Prime Minister and
Acting Minister for Finance