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## **Income Tax (Hotel Investment Incentives) (Amendment) (No. 2) Regulations 2017**

In exercise of the powers conferred on me by section 142(1) 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 (Hotel Investment Incentives) (Amendment) (No. 2) Regulations 2017.

(2) These Regulations come into force on 1 August 2017.

(3) In these Regulations, the Income Tax (Hotel Investment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

*Regulation 5 amended*

2. Regulation 5 of the Principal Regulations is amended by—

(a) deleting subregulation (3); and

(b) after “Minister”, wherever it appears, inserting “or CEO, as applicable,”.

*Regulation 6 amended*

3. Regulation 6 of the Principal Regulations is amended by deleting “Minister” wherever it appears and substituting “CEO”.

*Regulation 8 amended*

4. Regulation 8 of the Principal Regulations is amended by—

(a) before “An”, inserting “(1)”; and

(b) after subregulation (1), inserting the following new subregulation—

“(2) The Minister must notify the CEO in writing of the decision made under subregulation (1).”.

*Regulation 9 amended*

5. Regulation 9(1)(a) of the Principal Regulations is amended by deleting “Minister” and substituting “CEO as per the provisional approval”.

*Regulation 12 amended*

6. Regulation 12(1A) of the Principal Regulations is amended after “Minister” by inserting “or CEO, as applicable”.

*Regulation 13 amended*

7. Regulation 13 of the Principal Regulations is amended after “Minister”, wherever it appears, by inserting “or CEO, as applicable,”.

*Regulation 14 amended*

8. Regulation 14 of the Principal Regulations is amended by—

- (a) in subregulation (1), deleting “Minister may, after consulting the Minister responsible for Tourism” and substituting “CEO may —”; and
- (b) deleting “Minister” wherever it appears and substituting “CEO”.

*Regulation 15 amended*

9. Regulation 15 of the Principal Regulations is amended by—

- (a) deleting subregulation (2); and
- (b) deleting “Minister” wherever it appears and substituting “CEO”.

*Regulation 16 amended*

10. Regulation 16(2) of the Principal Regulations is amended by deleting “Minister” and substituting “CEO”.

*Regulation 24 deleted*

11. The Principal Regulations are amended by deleting regulation 24.

*Regulation 27 amended*

12. Regulation 27 of the Principal Regulations is amended after “Minister” by inserting “or CEO, as applicable,”.

Made this 31st day of July 2017.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy