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[LEGAL NOTICE NO. 62]

INCOME TAX ACT 2015

## **Income Tax (Employment Incentives) (Amendment) Regulations 2021**

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 (Employment Incentives) (Amendment) Regulations 2021.

(2) These Regulations come into force on 1 August 2021.

*Regulation 8C amended*

2. Regulation 8C of the Income Tax (Employment Incentives) Regulations 2016 is amended by—

(a) deleting subregulation (1) and substituting the following—

“(1) A person is allowed a deduction for 300% of the amount of salary or wages paid to an employee if the employee—

(a) has tested positive for COVID-19 or is a primary or secondary contact of a person who has tested positive for COVID-19; and

(b) is required by the Ministry of Health and Medical Services to be quarantined,

provided that the person submits documentary evidence from the Ministry of Health and Medical Services confirming paragraphs (a) and (b) in respect of the employee.”; and

(b) in subregulation (2), deleting “31 December 2020” and substituting “31 December 2022”.

Made this 30th day of July 2021.

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

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