

INCOME TAX ACT 2015

**Income Tax (Collection of Provisional Tax)
(Amendment) Regulations 2019**

IN exercise of the powers conferred on me by section 142 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 (Collection of Provisional Tax) (Amendment) Regulations 2019.

(2) These Regulations come into force on 1 August 2019.

Regulation 5 amended

2. Regulation 5 of the Income Tax (Collection of Provisional Tax) Regulations 2016 is amended by deleting “guilty of an offence and is liable to penalties prescribed in the Tax Administration Act 2009” and substituting “commits an offence and is liable to a fine not exceeding \$25,000 or imprisonment for a term not exceeding 10 years or both”.

Made this 31st day of July 2019.

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