

[LEGAL NOTICE NO. 31]

INCOME TAX ACT 2015

**Income Tax (Collection of Provisional Tax)
(Amendment) Regulations 2020**

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 (Collection of Provisional Tax) (Amendment) Regulations 2020.

(2) These Regulations come into force on 1 April 2020.

Regulation 3A inserted

2. The Income Tax (Collection of Provisional Tax) Regulations 2016 is amended after regulation 3 by inserting the following new regulation—

“Certificate of exemption on provisional tax

3A.—(1) The CEO may, subject to conditions he or she thinks fit, issue a certificate of exemption to any person who is engaged in a contract for service and is required to pay provisional tax.

(2) A person issued with a certificate of exemption is entitled to receive any monies due under any contract for service without any deduction of any sum as provisional tax.

(3) The CEO may, if he or she thinks fit, withdraw a certificate of exemption by giving a written notice to the certificate holder.”.

Made this 30th day of March 2020.

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