

[LEGAL NOTICE NO. 67]

INCOME TAX ACT  
(CAP. 201)

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**Income Tax (Small and Micro Enterprises Incentives)  
(Budget Amendment) Regulations 2014**

IN exercise of the powers conferred on me by section 107 of the Income Tax Act (Cap.201), I hereby make these Regulations—

*Short title and commencement*

1. These Regulations may be cited as the Income Tax (Small and Micro Enterprises Incentives) (Budget Amendment) Regulations 2014 and shall come into force on 1<sup>st</sup> January, 2015.

*Regulation 2 amended*

2. Regulation 2 of the Income Tax (Small and Micro Enterprises Incentives) Regulations 2006 is amended in definition of “agriculture” by deleting “one or more of the following products, that is to say, sugarcane, coconut, ginger, yaqona and vegetables, dalo, cassava and other root crops production” and substituting “form or category of agricultural production approved by the Commissioner excluding categories under fisheries and forest.”

Made this 21st day of November 2014.

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

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