

S. I. 70 of 2019

INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary Benefits Tax (Amendment of Second Schedule) (No.2) Regulations, 2019

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act, the Minister responsible for Finance makes the following regulations.—

1. These regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendment of Second Schedule) (No.2) Regulations, 2019.

Citation

2. The Second Schedule to the Income and Non-Monetary Benefits Tax Act is hereby amended in paragraph 1 by inserting after sub paragraph (o), the following sub paragraph

Amendment of Second Schedule as last amended by S.I. 46 of 2019

“(p) a supplementation allowance of an amount not exceeding 5% of the salary in the relevant Step of the Band concerned in the Public Service Salary Table under the First Schedule to the Public Service Salary Act, 2013 (Act 25 of 2013) and paid to the public sector employees for the period from 1st April, 2019 to 30th November, 2019.”

MADE this 12th day of December, 2019.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**