

**S.I. 79 of 2018**

**INCOME AND NON-MONETARY BENEFITS TAX ACT**

*(Cap. 273)*

**Income and Non-Monetary Benefits Tax (Amendment of First Schedule) Regulations, 2018**

In exercise of the powers conferred by section 19 (1) (b) of the Income and Non-Monetary Benefit Tax Act the Minister of Finance, Trade, Investment and Economic Planning hereby makes the following Regulations—

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendment of First Schedule) Regulations, 2018.

Citation

2. The Income and Non-Monetary Benefit Tax Act is hereby amended in the First Schedule by repealing paragraph 3 (b).

Amendment of First Schedule as last amended by Act 27 of 2017

**MADE this 29th day of November, 2018.**

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

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