

[LEGAL NOTICE NO. 37]

INCOME TAX ACT 2015

Income Tax (Employment Incentives) (Amendment) Regulations 2025

IN exercise of the powers conferred on me by section 25A 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 (Employment Incentives) (Amendment) Regulations 2025.
- (2) These Regulations come into force on 1 August 2025.
- (3) In these Regulations, the Income Tax (Employment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 5 amended

2. Regulation 5(2) of the Principal Regulations is amended by deleting “31 December 2025” and substituting “31 December 2026”.

Regulation 5A amended

3. Regulation 5A(2) of the Principal Regulations is amended by deleting “31 December 2025” and substituting “31 December 2026”.

Regulation 6 amended

4. Regulation 6(2) of the Principal Regulations is amended by deleting “31 December 2025” and substituting “31 December 2026”.

Regulation 7 amended

5. Regulation 7(2) of the Principal Regulations is amended by deleting “31 December 2025” and substituting “31 December 2026”.

Made this 31st day of July 2025.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance