

[LEGAL NOTICE NO. 38]

INCOME TAX ACT 2015

Income Tax (Subdivision of Land Incentives) (Amendment) Regulations 2025

IN exercise of the powers conferred on me by section 142 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 (Subdivision of Land Incentives) (Amendment) Regulations 2025.

(2) These Regulations come into force on 1 August 2025.

Regulation 4 amended

2. Regulation 4 of the Income Tax (Subdivision of Land Incentives) Regulations 2020 is amended in the chapeau by deleting “2025” and substituting “2027”.

Made this 31st day of July 2025.

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