

[LEGAL NOTICE NO. 36]

INCOME TAX ACT 2015

Income Tax (Rates of Tax and Levies) (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 (Rates of Tax and Levies) (Amendment) Regulations 2025.

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

Schedule amended

2. The Schedule to the Income Tax (Rates of Tax and Levies) Regulations 2016 is amended in paragraph (5)(d), by deleting “3%” and substituting “3.75% for tax year 2025”.

Made this 31st day of July 2025.

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