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[LEGAL NOTICE NO. 22]

INCOME TAX ACT 2015

**Income Tax (Employment Incentives) (Amendment)  
Regulations 2022**

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 2022.

(2) These Regulations come into force on 1 April 2022.

(3) In these Regulations, the Income Tax (Employment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

*Regulation 8C amended*

2. Regulation 8C(2) of the Principal Regulations is amended by deleting “31 December 2022” and substituting “31 December 2023”.

*Regulation 8D inserted*

3. The Principal Regulations are amended after regulation 8C by inserting the following new regulation—

*“Maternity leave*

8D.—(1) A person is allowed a deduction for 200% of the amount of any salary or wages paid to an employee when the employee is on maternity leave.

(2) For the purpose of subregulation (1), “maternity leave” means the maternity leave entitlement provided under section 101 of the Employment Relations Act 2007.”.

Made this 30th day of March 2022.

A. SAYED-KHAIYUM  
Attorney-General and Minister for Economy

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