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[LEGAL NOTICE NO. 29]

INCOME TAX ACT 2015

**Income Tax (Subdivision of Land Incentives)  
(Amendment) Regulations 2022**

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 2022.

(2) These Regulations come into force on the date of publication in the Gazette.

*Regulation 5 amended*

2. Regulation 5 of the Income Tax (Subdivision of Land Incentives) Regulations 2020 is amended by deleting “2022” and substituting “2024”.

Made this 3rd day of April 2022.

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