



Tuvalu

# **INCOME TAX REGULATION 2021**

July 2, 2021





Tuvalu

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## INCOME TAX REGULATION 2021

MADE UNDER SECTION 82(2) OF THE INCOME TAX ACT

Commencement [1<sup>st</sup> July, 2021]

### 1 Citation

This Regulation may be cited as the Income Tax Regulation 2021.

### 2 Amendment to Schedule 5 Part A(1)

Schedule 5 Part A(1) is amended by deleting 30% and replacing it with 15%.

### 3 Amendment to Schedule 6(1) (a) (b) (c)

Schedule 6(1) (a), (b) & (c) are repealed and replaced with the following:

(a) Taxable income of an individual, not exceeding ten thousand dollars	0%
(b) Taxable income of an individual, exceeding ten thousand dollars but not exceeding fourteen thousand dollars	15%
(c) Taxable income of an individual, exceeding fourteen thousand dollars	30%