

**S.I. 127 of 2022**

**BUSINESS TAX ACT, 2009**

*(Cap 20)*

**Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) (Amendment) Order, 2022**

In exercise of the powers conferred by section 12 (2) (a) of the Business Tax Act the Minister responsible for finance makes the following order —

**Citation**

**1.** This Order may be cited as the Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) (Amendment) Order, 2022.

**Amendment of S.I. 107 of 2021**

**2.** The Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021 is amended in order 4 by repealing the words “31<sup>st</sup> December, 2023” and substituting them with the words “31<sup>st</sup> December, 2026”.

**MADE this 2<sup>nd</sup> day of December, 2022.**

**NAADIR HASSAN  
MINISTER OF FINANCE,  
NATIONAL PLANNING AND TRADE**

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