

**S.I. 100 of 2025****INCOME AND NON-MONETARY BENEFITS TAX ACT***(Cap. 273)***Income and Non-Monetary Benefits Tax (Amendments to First and Second Schedules)  
Regulations, 2025**

In exercise of the powers conferred by paragraph (b) of subsection (1) of section 19 of the Income and Non-Monetary Benefits Tax Act (Cap. 273), the Minister responsible for Finance hereby makes the following regulations —

**Citation**

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendments to First and Second Schedules) (Amendment) Regulations, 2025.

**Amendment of First Schedule to the Income and Non-Monetary Benefits Tax Act (Cap. 273)**

2. The First Schedule to the Income and Non-Monetary Benefits Tax Act (Cap. 273) is amended in the Table of paragraph 8, by the repealing the words, figures and letters “under section 46C(8)(c)” in both the columns, wherever they occur, and therefor substituting the words, figures and letters “under section 46C(10)(c)” respectively.

**Amendment of Second Schedule to the Income and Non-Monetary Benefits Tax Act (Cap.273)**

3. The Second Schedule to the Income and Non-Monetary Benefits Tax Act (Cap. 273) is amended in subparagraph (j) of paragraph 1, by repealing the words, figures and letters “under section 46C(8)(c)” and therefor substituting the words, figures and letters “under section 46C(10)(c).

**MADE this 26<sup>th</sup> day of December, 2025**

**SEBASTIEN PILLAY  
VICE-PRESIDENT**

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