

[LEGAL NOTICE NO. 5]

INCOME TAX ACT
(CAP. 201)

**Income Tax (Employments) (Amendment)
Regulation 2008**

IN EXERCISE of the powers conferred upon me by section 81 of the Income Tax Act (Cap. 201), I make these regulations—

Citation and Commencement

1.—(1) These Regulations may be cited as the Income Tax (Employments) (Amendment) Regulations 2008 and shall come into force on the 1st of January 2009.

(2) In these Regulations, the Income Tax (Employments) Regulations is referred to as the “principal Regulations”

Regulation 19 is amended

2. Regulation 19 of the principal Regulations is amended—

(a) by re-numbering and making regulation 19 a new sub-regulation 19(1)—

(i) inserting “*commencing January to May 2008 and June to December 2008 respectively where, the employee has been in continuous employment for both respective pay periods*” immediately after “*period*”;

(ii) “*from, both respective pay periods*” immediately after “*deducted*”—

(b) by repealing the proviso to regulation 19 and replacing with as a new sub-regulation 19(2)—

“19(2). *Where the Commissioner is satisfied that it is expedient to do so, he may, by notice in writing, exempt any or all employers from complying with the provisions of sub regulation (a) in respect of such classes of employees as may be specified in such notice which shall, be operative until revoked*”.

Regulation 20 amended

3. Regulation 20 of the principal Regulation is amended by inserting “*from each payment for pay periods commencing January to May 2008 and June to December 2008 respectively where, the employee has been in continuous employment for both respective pay periods*” immediately after “*deducted*”

Regulation 21 is amended

4. Regulation 21 of the principal Regulations is amended—

(a) by deleting “*of each year*” immediately after “*February*” and replacing with “*2009*”;

