

[LEGAL NOTICE NO. 21]

INCOME TAX ACT 2015

**Income Tax (Withholding Tax) (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 (Withholding Tax) (Amendment) Regulations 2022.

(2) These Regulations come into force on 1 April 2022.

*Regulation 18 amended*

2. Regulation 18 of the Income Tax (Withholding Tax) Regulations 2016 is amended by—

(a) in subregulation (1)—

(i) in paragraph (a), deleting “or”;

(ii) in paragraph (b), deleting “.” and substituting “; or”; and

(iii) after paragraph (b), inserting the following new paragraph—

“(c) by electronic means.”; and

(b) deleting subregulation (3).

Made this 30th day of March 2022.

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

Income Tax (Withholding Tax) (Amendment) Regulations 2022