

**S.I. 10 of 2011**

**INCOME AND NON-MONETARY BENEFITS TAX ACT**

*(Act 10 of 2010)*

**Income and Non-Monetary Benefits (Amendment of First Schedule) Regulations, 2011**

In exercise of the powers conferred by section 17 and 19 (1) of the Income and Non-Monetary Benefits Tax Act, 2010 the Vice-President and the Minister of Finance and Trade hereby makes the following Regulations —

**1.** These Regulations may be cited as the Income and Non-Monetary Benefits (Amendment of First Schedule) Regulations, 2011 and shall be deemed to have come into operation on 1st April, 2011.

Citation and commencement

**2.** The First Schedule of the Income and Non-Monetary Benefits Tax Act, 2010 is amended in item 2 —

Amendment of First Schedule

- (i) by repealing item 2(c);
- (ii) by renumbering item (d) as (c).

**MADE this 31st day of January, 2011.**

**DANNY FAURE  
VICE-PRESIDENT  
AND  
MINISTER OF FINANCE AND TRADE**

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