26. The Income Tax (Film-making and Audio-visual Incentives) Regulations 2016 is amended in regulations 71(6) and 80F(e) and (f) by deleting “Income Tax (Allowances for Depreciation and Improvements) Instructions 1998” and substituting “Income Tax (Allowances for Depreciation and Improvements) Regulations 2019”.

Made this 31st day of July 2019.

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