

**INCOME TAX ACT**

R-024-2025

Registered with the Chief Legislative Counsel  
2025-04-10

**INCOME TAX REGULATIONS, amendment**

The Minister, under section 33 of the *Income Tax Act*, R.S.N.W.T. 1988,c.I-1, and every enabling power, makes the attached amendments to the *Income Tax Regulations*, R.R.N.W.T. 1990,c.I-1.

1. **These regulations amend the *Income Tax Regulations*, R.R.N.W.T. 1990,c.I-1.**
2. **Section 1.1 is amended by replacing "\$100" with "\$0".**
3. **These regulations come into force on July 1, 2025.**