

Income Tax (Adjustment on Change of Basis of Computing Profits of Financial Instruments) Regulations 2007

Table of Contents

Enacting Formula

1 Citation and commencement

2 Definition

3 Financial assets and liabilities other than available-for-sale assets

4 Available-for-sale assets

5 Payment arrangement

No. S 441

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (ADJUSTMENT ON CHANGE OF BASIS OF COMPUTING PROFITS OF FINANCIAL INSTRUMENTS) REGULATIONS 2007

In exercise of the powers conferred by section 34A(9) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Adjustment on Change of Basis of Computing Profits of Financial Instruments) Regulations 2007 and shall be deemed to have come into operation on 1st January 2005.

Definition