

**Income Tax (Concessionary Rate of Tax for Aircraft Investment Manager)
(Prescribed Activities) Regulations 2008**

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No. S 565

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR AIRCRAFT INVESTMENT
MANAGER) (PRESCRIBED ACTIVITIES) REGULATIONS 2008**

In exercise of the powers conferred by section 43Z 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 (Concessionary Rate of Tax for Aircraft Investment Manager) (Prescribed Activities) Regulations 2008 and shall be deemed to have come into operation on 1st March 2007.

Definitions

2. In these Regulations —

“approved aircraft investment manager” means an aircraft investment manager