

**Income Tax (Concessionary Rate of Tax for International Growth Company)
Regulations 2017**

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No. S 595

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR
INTERNATIONAL GROWTH COMPANY)
REGULATIONS 2017**

In exercise of the powers conferred by section 43ZH of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Concessionary Rate of Tax for International Growth Company) Regulations 2017 and are deemed to have come into operation on 1 April 2015.

Concessionary rate of tax for international growth company

2.—(1) Despite section 43 but subject to section 43ZH(7) of the Act, tax is payable at