

**Income Tax (Deduction for Resident Individual) (Prescribed Payment)
Regulations 2012**

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No. S 148

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(DEDUCTION FOR RESIDENT INDIVIDUAL)
(PRESCRIBED PAYMENT)
REGULATIONS 2012**

In exercise of the powers conferred by section 39(3) and (3A) 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 (Deduction for Resident Individual) (Prescribed Payment) Regulations 2012 and shall be deemed to have come into operation on 20th December 2011.

Definition