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INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX FOR FINANCIAL SECTOR INCENTIVE COMPANIES) (AMENDMENT) REGULATIONS 2019

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

Citation and commencement

1.—(1) These Regulations are the Income Tax (Concessionary Rate of Tax for Financial Sector Incentive Companies) (Amendment) Regulations 2019 and, except for regulation 3, are deemed to have come into operation on 1 June 2017.

(2) Regulation 3 is deemed to have come into operation on 1 January 2019.

Amendment of regulation 2A

2. Regulation 2A of the Income Tax (Concessionary Rate of Tax for Financial Sector Incentive Companies) Regulations 2005 (G.N. No. S 735/2005) is amended by inserting, immediately after “(5)”, the words “, the effective date of whose approval as such is”.

Amendment of regulation 4A

3. Regulation 4A(2) of the Income Tax (Concessionary Rate of Tax for Financial Sector Incentive Companies) Regulations 2005 is amended by deleting “2018” in sub-paragraphs (a) to (d) and substituting in each case “2023”.

*[G.N. Nos. S 260/2006; S 586/2008; S 54/2010;
S 835/2010; S 638/2011; S 212/2016; S 772/2017]*