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**No. S 81**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF INTEREST AND OTHER  
PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL  
DEVELOPMENT) (AMENDMENT) NOTIFICATION 2019**

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance makes the following Notification:

**Citation and commencement**

1. This Notification is the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) (Amendment) Notification 2019 and is deemed to have come into operation on 1 January 2019.

**Amendment of paragraph 2**

2. Paragraph 2(1) of the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) (No. 6) Notification 2009 (G.N. No. S 574/2009) is amended —

(a) by deleting the definition of “prescribed services” and substituting the following definition:

““prescribed service” means —

(a) in relation to a financial sector incentive (headquarter services) company to which the Income Tax (Concessionary Rate of Tax for Financial Sector Incentive Companies) Regulations 2005 (G.N. No. S 735/2005) apply, any service that is specified in regulation 5(1) of those Regulations; or