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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(LAND INTENSIFICATION ALLOWANCE)
(AMENDMENT) REGULATIONS 2017**

In exercise of the powers conferred by section 18C(11A) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Land Intensification Allowance) (Amendment) Regulations 2017 and are deemed to have come into operation on 25 March 2016.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Land Intensification Allowance) Regulations 2012 (G.N. No. S 28/2012) (called in these Regulations the principal Regulations) is amended by deleting the regulation heading and substituting the following regulation heading:

“Prescribed intensified use of land for prescribed trade or business for pre-25 March 2016 applications”.

New regulation 3

3. The principal Regulations are amended by inserting, immediately after regulation 2, the following regulation: