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**No. S 762**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SUPPLEMENTARY RETIREMENT SCHEME)  
(AMENDMENT NO. 2) REGULATIONS 2015**

In exercise of the powers conferred by section 10L(11) of the Income Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Supplementary Retirement Scheme) (Amendment No. 2) Regulations 2015 and come into operation on 1 January 2016.

**Amendment of regulation 9**

2. Regulation 9(5) of the Income Tax (Supplementary Retirement Scheme) Regulations 2003 (G.N. No. S 30/2003) is amended by deleting “\$85,000” and substituting “\$102,000”.

*[G.N. Nos. S 207/2004; S 231/2005; S 874/2005;  
S 521/2010; S 209/2011; S 405/2015]*

Made on 15 December 2015.

**LIM SOO HOON**  
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