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No. S 123

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(BOARD OF REVIEW) (APPEALS PROCEDURE)
(AMENDMENT) REGULATIONS 2014**

In exercise of the powers conferred by section 78(16) 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 (Board of Review) (Appeals Procedure) (Amendment) Regulations 2014 and shall come into operation on 7th March 2014.

Amendment of regulation 10

2. Regulation 10(2) of the Income Tax (Board of Review) (Appeals Procedure) Regulations (Rg 1) is amended by deleting the words “Subordinate Courts” and substituting the words “State Courts”.

[G.N. Nos. S 442/99; S 785/2004]

Made this 25th day of February 2014.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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