

**Income Tax (Concessionary Rate of Tax for Approved Trustee Companies)
(Amendment) Regulations 2007**

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No. S 546

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED TRUSTEE
COMPANIES) (AMENDMENT) REGULATIONS 2007**

In exercise of the powers conferred by section 43J 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 (Concessionary Rate of Tax for Approved Trustee Companies) (Amendment) Regulations 2007 and shall be deemed to have come into operation on 18th February 2005.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Trustee Companies) Regulations (Rg 21) is amended —

- (a) by inserting, immediately after the definition of “designated persons”, the following definition: