

Income Tax (Concessionary Rate of Tax for Approved Finance and Treasury Centre) (Amendment No. 2) Regulations 2006

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No. S 94

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED FINANCE
AND TREASURY CENTRE) (AMENDMENT NO. 2) REGULATIONS 2006**

In exercise of the powers conferred by section 43G 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 Finance and Treasury Centre) (Amendment No. 2) Regulations 2006 and shall be deemed to have come into operation on 30th January 2006.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Finance and Treasury Centre) Regulations (Rg 18) is amended —

- (a) by deleting the words “its issued capital is” in paragraph (e)(ii) of the definition of “qualifying services” and substituting the words “the total number of its issued shares are”;