

Income Tax (Concessionary Rate of Tax for Income from Transactions in Approved Derivative Products) (Amendment) Regulations 2005

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No. S 254

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR INCOME FROM
TRANSACTIONS IN APPROVED DERIVATIVE PRODUCTS) (AMENDMENT)
REGULATIONS 2005**

In exercise of the powers conferred by section 43D of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Income from Transactions in Approved Derivative Products) (Amendment) Regulations 2005.

(2) Regulation 2 shall be deemed to have come into operation on 27th February 2004.

(3) Regulation 3 shall be deemed to have come into operation on 30th December 2003.

Amendment of regulation 2