

**Income Tax (Supplementary Retirement Scheme) (Amendment No. 2)  
Regulations 2005**

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**No. S 874**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SUPPLEMENTARY RETIREMENT SCHEME) (AMENDMENT NO.  
2) REGULATIONS 2005**

In exercise of the powers conferred by section 10L(11) 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 (Supplementary Retirement Scheme) (Amendment No. 2) Regulations 2005 and shall come into operation on 1st January 2006.

**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 "\$76,500".

*[G.N. Nos. S 207/2004; S231/2005]*

Made this 23rd day of December 2005.