

Income Tax (Approved Investment Companies) (Amendment) Regulations 2003

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No. S 491

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (APPROVED INVESTMENT COMPANIES) (AMENDMENT) REGULATIONS 2003

In exercise of the powers conferred by section 10A 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 (Approved Investment Companies) (Amendment) Regulations 2003 and shall be deemed to have come into operation on 23rd November 2001.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Approved Investment Companies) Regulations (Rg 11) is amended —

- (a) by deleting the word “securities” wherever it appears in paragraphs (2) and (3) and substituting in each case the words “securities (other than transferred securities and equivalent securities)”;