

**Income Tax (Concessionary Rate of Tax for Approved Trustee Companies)
(Amendment) Regulations 2003**

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No. S 349

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED TRUSTEE
COMPANIES) (AMENDMENT) REGULATIONS 2003**

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 2003 and shall have effect for the year of assessment 2003 and subsequent years of assessment.

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 “approved trustee company”, the following definition: