

Income Tax (Unilateral Tax Credits) (Amendment) Regulations 2001

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No. S 222

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (UNILATERAL TAX CREDITS) (AMENDMENT) REGULATIONS 2001

In exercise of the powers conferred by section 50A 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 (Unilateral Tax Credits) (Amendment) Regulations 2001.

(2) Regulation 2(*a*) of these Regulations shall have effect for the year of assessment 2002 and subsequent years of assessment.

(3) Regulation 2(*b*) of these Regulations shall be deemed to have effect for the year of assessment 1993 and subsequent years of assessment.

Amendment of First Schedule

2. The First Schedule to the Income Tax (Unilateral Tax Credits) Regulations (Rg 5) is amended —

(*a*) by deleting item (13); and