

# **Income Tax (Concessionary Rate of Tax for Leasing Company) (Prescribed Activities) Regulations 1999**

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## **THE SCHEDULE**

**No. S 528**

### **INCOME TAX ACT (CHAPTER 134)**

#### **INCOME TAX (CONCESSIONARY RATE OF TAX FOR LEASING COMPANY) (PRESCRIBED ACTIVITIES) REGULATIONS 1999**

In exercise of the powers conferred by section 43I 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 Leasing Company) (Prescribed Activities) Regulations 1999 and shall have effect for the year of assessment 1999 and subsequent years of assessment.

#### **Definition**

**2.** In these Regulations, “aircraft leasing company” means any company carrying on a business of leasing aircraft.