

**Income Tax (Concessionary Rate of Tax for SIMEX Members) (Amendment)
Regulations 1999**

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No. S 482

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR SIMEX MEMBERS)
(AMENDMENT) REGULATIONS 1999**

In exercise of the powers conferred by section 43D 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 SIMEX Members) (Amendment) Regulations 1999 and shall have effect for the year of assessment 1998 and subsequent years of assessment.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for SIMEX Members) Regulations (Rg 16) is amended —

- (a) by inserting, immediately before the definition of “petroleum product”, the following definition: