

**Income Tax (Concessionary Rate of Tax for Approved International Commodity Trading Companies) (Amendment) Regulations 1996**

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**No. S 481**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED  
INTERNATIONAL COMMODITY TRADING COMPANIES) (AMENDMENT)  
REGULATIONS 1996

In exercise of the powers conferred by section 43H of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

1.—(1) These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved International Commodity Trading Companies) (Amendment) Regulations 1996.

(2) Regulation 2 shall be deemed to have come into operation on 20th January 1994.

(3) Regulation 3 shall be deemed to have come into operation on 1st March 1996.

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved International Commodity Trading Companies) Regulations is amended by deleting the words “RAS Commodity Exchange Limited” in paragraph (b) of the definition of “commodity futures trading” and substituting the words “Singapore Commodity