

**Income Tax (Concessionary Rate of Tax for Approved Art and Antique Dealers)  
(Amendment) Regulations 1995**

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**No. S 489**

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

**THE INCOME TAX (CONCESSIONARY RATE OF TAX  
FOR APPROVED ART AND ANTIQUE DEALERS)  
(AMENDMENT) REGULATIONS 1995**

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

- 1.** These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Art and Antique Dealers) (Amendment) Regulations 1995 and shall have effect for the year of assessment 1996 and subsequent years of assessment.
- 2.** Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Art and Antique Dealers) Regulations is amended by deleting the words “through any approved auctioneer in Singapore” in the fourth and fifth lines of the definition of “qualifying services”.

Made this 31st day of October 1995.

**NGIAM TONG DOW**