

# **Income Tax (Concessionary Rate of Tax for Approved Credit Rating Agency) Regulations**

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## **INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED CREDIT RATING AGENCY) REGULATIONS**

**Rg 2**

**G.N. No. S 394/1999**

**REVISED EDITION 2001**

**(31st January 2001)**

### **Citation and commencement**

**1.—**(1) These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Credit Rating Agency) Regulations.

(2) Regulations 2 (*a*) and 3 shall have effect from the year of assessment 1998 to the year of assessment 2002.

(3) Regulation 2(*b*) shall have effect from the year of assessment 2000 to the year of assessment 2002.