

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

## **Table of Contents**

### **1 Citation and commencement**

### **2 Definition**

### **3 Prescribed activities**

## **THE SCHEDULE**

## **Legislative History**

## **INCOME TAX ACT (CHAPTER 134, SECTION 43I)**

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

**Rg 34**

**G.N. No. S 528/1999**

**REVISED EDITION 2001**

**(31st January 2001)**

### **Citation and commencement**

**1.** These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Leasing Company) (Prescribed Activities) Regulations 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