
First published in the *Government Gazette*, Electronic Edition, on 2 January 2019 at 5 pm.

No. S 8

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR
APPROVED INSURANCE BROKERS) (MISCELLANEOUS
AMENDMENTS) REGULATIONS 2019**

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

Citation and commencement

1. These Regulations are the Income Tax (Concessionary Rate of Tax for Approved Insurance Brokers) (Miscellaneous Amendments) Regulations 2019 and are deemed to have come into operation on 1 April 2018.

**Amendment of Income Tax (Concessionary Rate of Tax for
Approved Insurance Brokers) Regulations 2009**

2. The Income Tax (Concessionary Rate of Tax for Approved Insurance Brokers) Regulations 2009 (G.N. No. S 136/2009) are amended —

- (a) by deleting the definition of “offshore qualifying specialised insurance risks” in regulation 2;
- (b) by deleting the words “Subject to paragraph (2), tax” in regulation 4(1) and substituting the word “Tax”; and
- (c) by deleting paragraph (2) of regulation 4.

**Amendment of Income Tax (Concessionary Rate of Tax for
Approved Insurance Brokers) Regulations 2017**

3. The Income Tax (Concessionary Rate of Tax for Approved Insurance Brokers) Regulations 2017 (G.N. No. S 610/2017) are amended —