
First published in the Government *Gazette*, Electronic Edition, on 17 September 2019 at 5 pm.

No. S 629

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(TAX INCENTIVES FOR PARTNERSHIPS)
(AMENDMENT) REGULATIONS 2019**

In exercise of the powers conferred by section 36(1A) and (1B) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Income Tax (Tax Incentives for Partnerships) (Amendment) Regulations 2019.

(2) Regulation 4(1)(b) is deemed to have come into operation on 1 January 2014.

(3) Regulation 5(c), (d) and (e) is deemed to have come into operation on 27 November 2014.

(4) Regulation 5(a) is deemed to have come into operation on 25 March 2016.

(5) Regulations 2, 3 and 4(1)(a), (c) and (f) are deemed to have come into operation on 29 December 2016.

Amendment of regulation 2

2. Regulation 2(1) of the Income Tax (Tax Incentives for Partnerships) Regulations 2012 (G.N. No. S 685/2012) (called in these Regulations the principal Regulations) is amended by deleting “13H,” in the definition of “adjustment factor”.

Amendment of regulation 3

3. Regulation 3 of the principal Regulations is amended by deleting “13H,”.