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No. S 609

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED INSURANCE BROKERS) (AMENDMENT) REGULATIONS 2017

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) (Amendment) Regulations 2017 and are deemed to have come into operation on 1 June 2017.

New regulation 2A

2. The Income Tax (Concessionary Rate of Tax for Approved Insurance Brokers) Regulations 2009 (G.N. No. S 136/2009) are amended by inserting, immediately after regulation 2, the following regulation:

"Application

2A. These Regulations apply to an approved insurance broker that is approved as such before 1 June 2017.".

[G.N. No. S 143/2015]