

**Income Tax (Concessionary Rate of Tax for Approved Commodity Derivatives Trading Companies) (Amendment) Regulations 2009**

**Table of Contents**

**Enacting Formula**

**1 Citation and commencement**

**2 Amendment of regulation 4**

**3 Amendment of regulation 5**

**No. S 156**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED  
COMMODITY DERIVATIVES TRADING COMPANIES) (AMENDMENT)  
REGULATIONS 2009**

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

**Citation and commencement**

**1.** These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Commodity Derivatives Trading Companies) (Amendment) Regulations 2009 and shall be deemed to have come into operation on 24th May 2007.

**Amendment of regulation 4**

**2.** Regulation 4 of the Income Tax (Concessionary Rate of Tax for Approved Commodity Derivatives Trading Companies) Regulations 2005 (G.N. No. S 672/2005) is amended by inserting, immediately after paragraph (5), the following paragraph: