

**Income Tax (Concessionary Rate of Tax for Approved Trustee Companies)
(Amendment) Regulations 2006**

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No. S 93

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED TRUSTEE
COMPANIES) (AMENDMENT) REGULATIONS 2006**

In exercise of the powers conferred by section 43J 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 Trustee Companies) (Amendment) Regulations 2006 and shall be deemed to have come into operation on 30th January 2006.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Trustee Companies) Regulations (Rg 21) is amended by deleting the words “value of its shares is” in the 4th line of the definition of “foreign mutual fund corporation” and substituting the words “total number of its issued shares are”.