Income Tax (Concessionary Rate of Tax for Futures Members of the Singapore Exchange) (Amendment) Regulations 2005

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No. S 253

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX FOR FUTURES MEMBERS OF THE SINGAPORE EXCHANGE) (AMENDMENT) REGULATIONS 2005

In exercise of the powers conferred by section 43D 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 Futures Members of the Singapore Exchange) (Amendment) Regulations 2005 and shall be deemed to have come into operation on 27th February 2004.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Futures Members of the Singapore Exchange) Regulations (Rg 16) is amended —

(a) by inserting, immediately after the definition of "petroleum product", the following definition:

" "relevant currency" means —