

Income Tax (Central Fund Administrators) (Amendment) Regulations 2004

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No. S 571

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CENTRAL FUND ADMINISTRATORS) (AMENDMENT) REGULATIONS 2004

In exercise of the powers conferred by section 107(2) 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 (Central Fund Administrators) (Amendment) Regulations 2004 and shall be deemed to have come into operation on 28th July 2004.

Amendment of regulation 4

2. Regulation 4 of the Income Tax (Central Fund Administrators) Regulations 2004 (G.N. No. S 40/2004) is amended —

- (a) by deleting the word “individuals” in paragraph (1)(e) and substituting the words “number of persons”; and
- (b) by inserting, immediately after paragraph (2), the following paragraph:

“(2A) For the purposes of paragraph (1)(e), where the board of