

**Income Tax (Supplementary Retirement Scheme) (Amendment) Regulations
2004**

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No. S 207

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SUPPLEMENTARY RETIREMENT SCHEME) (AMENDMENT)
REGULATIONS 2004**

In exercise of the powers conferred by section 10L(11) 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 (Supplementary Retirement Scheme) (Amendment) Regulations 2004 and shall be deemed to have come into operation on 1st January 2004.

Amendment of regulation 9

2. Regulation 9(5) of the Income Tax (Supplementary Retirement Scheme) Regulations 2003 (G.N. No. S 30/2003) is amended —

- (a) by deleting “\$72,000” wherever it appears and substituting in each case “\$66,000”;
- (b) by deleting “\$100,000” wherever it appears and substituting in each case