

**Income Tax (Concessionary Rate of Tax for Approved Oil Trading Companies)
(Amendment) Regulations 2001**

Table of Contents

Enacting Formula

1 Citation

2 Amendment of regulation 2

3 Amendment of Second Schedule

No. S 213

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX
FOR APPROVED OIL TRADING COMPANIES) (AMENDMENT) REGULATIONS
2001**

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

Citation

1. These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Oil Trading Companies) (Amendment) Regulations 2001.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Oil Trading Companies) Regulations (Rg 15) is amended —

- (a) by deleting the word “or” at the end of paragraph (c) of the definition of “physical trading”;