

**Income Tax (Concessionary Rate of Tax for Cyber Trading) (Amendment)
Regulations 2000**

Table of Contents

Enacting Formula

1 Citation and commencement

2 Amendment of regulation 4

No. S 286

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR CYBER TRADING)
(AMENDMENT) REGULATIONS 2000**

In exercise of the powers conferred by section 43O 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 Cyber Trading) (Amendment) Regulations 2000 and shall have effect for the year of assessment 1999 and subsequent years of assessment.

Amendment of regulation 4

2. Regulation 4(5) of the Income Tax (Concessionary Rate of Tax for Cyber Trading) Regulations 1999 (G.N. No. S 512/99) is amended by deleting the words “in Singapore” in the last line and substituting the words “outside Singapore”.

Made this 20th day of June 2000.