

**Income Tax (Concessionary Rate of Tax for Approved Credit Rating Agency)  
Regulations 1999**

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**No. S 394**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED CREDIT  
RATING AGENCY) REGULATIONS 1999**

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

**Citation and commencement**

**1.—**(1) These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Credit Rating Agency) Regulations 1999.

(2) Regulations 2 (*a*) and 3 shall have effect from the year of assessment 1998 to the year of assessment 2002.

(3) Regulation 2(*b*) shall have effect from the year of assessment 2000 to the year of assessment 2002.

**Concessionary rate of tax**