

Income Tax (Concessionary Rate of Tax for Members of Commodity Futures Exchange) (Amendment) Regulations 1998

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No. S 623

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX FOR MEMBERS OF COMMODITY FUTURES EXCHANGE) (AMENDMENT) REGULATIONS 1998

In exercise of the powers conferred by section 43K 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 Members of Commodity Futures Exchange) (Amendment) Regulations 1998 and shall be deemed to have come into operation on 1st October 1997.

Amendment of Schedule

2. The Schedule to the Income Tax (Concessionary Rate of Tax for Members of Commodity Futures Exchange) Regulations (Rg 17) is amended by deleting the words “Kobe Rubber Exchange” in items 1 and 2 and substituting in each case the words “Osaka Mercantile Exchange”.