

# **Income Tax (Unilateral Tax Credits) (Amendment) Regulations 1998**

## **Table of Contents**

## **Enacting Formula**

### **1 Citation and commencement**

### **2 Amendment of First Schedule**

**No. S 248**

## **INCOME TAX ACT (CHAPTER 134)**

## **INCOME TAX (UNILATERAL TAX CREDITS) (AMENDMENT) REGULATIONS 1998**

In exercise of the powers conferred by section 50A 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 (Unilateral Tax Credits) (Amendment) Regulations 1998 and shall have effect for the year of assessment 1998 and subsequent years of assessment.

### **Amendment of First Schedule**

2. The First Schedule to the Income Tax (Unilateral Tax Credits) Regulations (Rg 5) is amended by inserting, immediately after item (2), the following item:

“(2A) Hong Kong Special Administration Region of the People’s Republic of China.”.

*[G.N. Nos. S 205/93; S 246/95]*

Made this 9th day of April 1998.