

**Income Tax (Concessionary Rate of Tax for Approved Finance and Treasury Centre) (Amendment) Regulations 1996**

**Table of Contents**

**Enacting Formula**

**1**

**2**

**No. S 182**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX FOR APPROVED FINANCE  
AND TREASURY CENTRE) (AMENDMENT) REGULATIONS 1996**

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

**1.—(1)** These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Finance and Treasury Centre) (Amendment) Regulations 1996.

**(2)** Regulation 2(*a*) and (*b*) of these Regulations shall be deemed to have come into operation on 28th February 1995.

**(3)** Regulation 2(*c*) of these Regulations shall have effect for the year of assessment 1995 and subsequent years of assessment.

**2.** Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Finance and Treasury Centre) Regulations is amended —

**(a)** by deleting sub-paragraph (*iv*) of the definition of “qualifying activities” and substituting the following sub-paragraph:

“(iv) its approved offices and associated companies,