

# **Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations**

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### **ECONOMIC EXPANSION INCENTIVES (RELIEF FROM INCOME TAX) (QUALIFYING ACTIVITY) REGULATIONS**

**Rg 2**

**G.N. No. S 302/2003**

**REVISED EDITION 2004**

**(31st December 2004)**

## **Citation and commencement**

**1.** These Regulations may be cited as the Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations and shall have effect for the year of assessment 1999 and subsequent years of assessment.

## **Qualifying activities**

**2.—(1)** The services and activities set out in Part I of the Schedule are hereby prescribed as services and activities under paragraph (*d*) of the definition of “qualifying activity” in section 16 of the Act.