

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

## **Table of Contents**

**1 Citation and commencement**

**2 Concessionary rate of tax**

**3 Determination of income chargeable to tax**

## **Legislative History**

### **INCOME TAX ACT (CHAPTER 134, SECTION 43M)**

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

**Rg 2**

**G.N. No. S 394/1999**

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**(31st January 2001)**

## **Citation and commencement**

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

**(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.