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No. S 306

INCOME TAX ACT 1947

INCOME TAX (EXEMPTION OF INCOME OF APPROVED VENTURE COMPANY) (AMENDMENT) REGULATIONS 2024

In exercise of the powers conferred by section 13G of the Income Tax Act 1947, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Income Tax (Exemption of Income of Approved Venture Company) (Amendment) Regulations 2024.

(2) Regulation 2(a) is deemed to have come into operation on 31 December 2021.

(3) Regulation 2(b) comes into operation on 12 April 2024.

Amendment of regulation 2

2. In the Income Tax (Exemption of Income of Approved Venture Company) Regulations (Rg 22), in regulation 2 —

(a) in paragraph (1), replace “section 13H” with “section 13G”; and

(b) in paragraphs (2) and (3), replace “such person as he may appoint” with “an authorised body”.

[G.N. No. S 678/2016]

Made on 28 March 2024.

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Singapore.*

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