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**No. S 519**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(CONCESSIONARY RATE OF TAX FOR  
APPROVED OFFSHORE LIFE INSURERS)  
(AMENDMENT) REGULATIONS 2013

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

**Citation and application**

1.—(1) These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Offshore Life Insurers) (Amendment) Regulations 2013.

(2) Regulation 2 shall have effect for the year of assessment 2013 and subsequent years of assessment.

**Amendment of regulation 5B**

2. Regulation 5B(1) of the Income Tax (Concessionary Rate of Tax for Approved Offshore Life Insurers) Regulations (Rg 28) is amended by deleting the words “expenses, capital allowances and donations” in sub-paragraph (a) and substituting the words “expenses and capital allowances”.

*[G.N. Nos. S 81/2009; S 748/2010; S 103/2011]*

Made this 31st day of July 2013.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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