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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(AMALGAMATION OF COMPANIES)
(AMENDMENT) REGULATIONS 2020

In exercise of the powers conferred by section 34C(30) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Amalgamation of Companies) (Amendment) Regulations 2020 and are deemed to have come into operation on 12 November 2018.

Amendment of regulation 5A

2. Regulation 5A(5) of the Income Tax (Amalgamation of Companies) Regulations 2011 (G.N. No. S 154/2011) is amended by deleting the words “or SFRS for Small Entities” and substituting the words “, SFRS for Small Entities, FRS 109 or SFRS(I) 9 (as the case may be)”.

[G.N. No. S 694/2013]

Made on 17 January 2020.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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