
First published in the *Government Gazette*, Electronic Edition, on 13th February 2012 at 5.00 pm.

No. S 60

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(LAND INTENSIFICATION ALLOWANCE)
(AMENDMENT) REGULATIONS 2012**

In exercise of the powers conferred by section 18C(2) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Land Intensification Allowance) (Amendment) Regulations 2012 and shall be deemed to have come into operation on 23rd February 2010.

Amendment of regulation 2

2. Regulation 2(1) of the Income Tax (Land Intensification Allowance) Regulations 2012 (G.N. No. S 28/2012) is amended by deleting the words “more than 80%” in sub-paragraph (b) and substituting the words “at least 80%”.

Made this 9th day of February 2012.

CHAN LAI FUNG
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

[MOF R32.018.2968.V12; AG/LLRD/SL/134/2010/18 Vol. 1]