

ECONOMIC EXPANSION INCENTIVES (RELIEF FROM  
INCOME TAX) ACT  
(CHAPTER 86, SECTION 108(2))

ECONOMIC EXPANSION INCENTIVES (RELIEF FROM  
INCOME TAX) (QUALIFYING ACTIVITY) REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
2. Qualifying activities  
The Schedule

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**Citation and commencement**

1. These Regulations may be cited as the Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations and shall have effect for the year of assessment 1999 and subsequent years of assessment.

**Qualifying activities**

2.—(1) The services and activities set out in Part I of the Schedule are hereby prescribed as services and activities under paragraph (d) of the definition of “qualifying activity” in section 16 of the Act.

(2) The services and activities set out in Part II of the Schedule are hereby prescribed as services and activities under paragraph (c) of the definition of “qualifying activity” in section 19I of the Act.

THE SCHEDULE

Regulation 2

SERVICES AND ACTIVITIES

PART I

- (1) Services and activities which relate to the provision of entertainment, leisure and recreation.
- (2) Publishing services.
- (3) Services which relate to the provision of education.

THE SCHEDULE — *continued*

- (4) Medical services.
- (5) Services and activities which relate to agricultural technology.
- (6) Services and activities which relate to the provision of automated warehousing facilities.
- (7) [*Deleted by S 79/2017*]
- (8) Financial services.
- (9) Business consultancy, management and professional services.
- (10) [*Deleted by S 79/2017*]
- (11) Services and activities which relate to international trade.
- (12) [*Deleted by S 79/2017*]
- (13) [*Deleted by S 79/2017*]
- (14) Services provided by an auction house.
- (15) [*Deleted by S 79/2017*]

PART II

- (1) Services and activities engaged in by a company which relate to logistics and freight forwarding and which are not approved as shipping-related support services provided by the company under section 43ZF of the Income Tax Act (Cap. 134).

[*S 410/2013 wef 01/06/2011*]

LEGISLATIVE HISTORY  
ECONOMIC EXPANSION INCENTIVES (RELIEF FROM  
INCOME TAX) (QUALIFYING ACTIVITY) REGULATIONS  
(CHAPTER 86, RG 2)

This Legislative History is provided for the convenience of users of the Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations. It is not part of this Act.

**1. 1986 Revised Edition — Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations**

Date of operation : 25 March 1992

**2. G. N. No. S 302/2003 — Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations 2003**

Date of commencement : 26 June 2003

**3. 2004 Revised Edition — Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) Regulations**

Date of operation : 31 December 2004

**4. G.N. No. S 410/2013 — Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) (Amendment) Regulations 2013**

Date of commencement : 1 June 2011

**5. G.N. No. S 79/2017 — Economic Expansion Incentives (Relief from Income Tax) (Qualifying Activity) (Amendment) Regulations 2017**

Date of commencement : 2 March 2017