

[LEGAL NOTICE No. 83]

INCOME TAX ACT
(CAP. 201)

**Income Tax (Dividend)
(Revised Budget Amendment) Regulations 2010**

IN exercise of the powers conferred on me by section 107 of the Income Tax Act, I hereby make the following Regulations—

Short title and commencement

1. These Regulations may be cited as the Income Tax (Dividend) (Revised Budget Amendment) Regulations 2010 and is deemed to come into force on 2nd July 2010.
2. In these Regulations, the Income Tax (Dividend) Regulations 2001 are referred to as “the Principal Regulations”.

Regulation 2 Amended

3. Regulation 2 of the Principal Regulations is amended by the following under “deemed tax paid”—
 - (i) deleting “and” and inserting a comma “,” after “6th Schedule of the Income Tax Act” ; and