

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
-

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.

THE SCHEDULE — *continued*

- (3) Services which relate to the provision of education.
- (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) Services which relate to the organisation or management of exhibitions and conferences.
- (8) Financial services.
- (9) Business consultancy, management and professional services.
- (10) Services and activities which relate to countertrade, including barter, counterpurchase, and compensation or buy-back.
- (11) Services and activities which relate to international trade.
- (12) Venture capital fund activity.
- (13) Operation or management of the rapid transit system known as the Mass Rapid Transit System.
- (14) Services provided by an auction house.
- (15) Maintaining and operating a private museum.

PART II

- (1) Services and activities which relate to ship management, ship agency, logistics and freight forwarding.

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