

Inland Revenue (Amendment) (Tax Concessions for Intellectual Property Income) Bill
2024

Committee Stage

Amendment to be moved by the Secretary for Commerce and Economic Development

Clause

Amendment Proposed

- 12 In the proposed Schedule 17FD, by deleting section 23(1)(a)(i) and substituting—
- “(i) beginning on the first day of the eligible person’s basis period for the year of assessment beginning on 1 April 2023; and”.