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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(EXEMPTION OF CERTAIN INCOME OF
PRESCRIBED SOVEREIGN FUND ENTITIES AND
APPROVED FOREIGN GOVERNMENT-OWNED ENTITIES)
(AMENDMENT) REGULATIONS 2020**

In exercise of the powers conferred by section 13Y of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Exemption of Certain Income of Prescribed Sovereign Fund Entities and Approved Foreign Government-Owned Entities) (Amendment) Regulations 2020 and are deemed to have come into operation on 11 April 2016.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Exemption of Certain Income of Prescribed Sovereign Fund Entities and Approved Foreign Government-Owned Entities) Regulations 2012 (G.N. No. S 50/2012) is amended by deleting the word “Non-residents” and substituting the words “Prescribed Persons”.

[G.N. Nos. S 514/2013; S 100/2015]