
First published in the Government *Gazette*, Electronic Edition, on 13th August 2013 at 5:00 pm.

No. S 513

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(EXEMPTION OF INCOME ARISING FROM
FUNDS MANAGED BY FUND MANAGER IN SINGAPORE)
(AMENDMENT) REGULATIONS 2013**

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

Citation and application

1.—(1) These Regulations may be cited as the Income Tax (Exemption of Income Arising from Funds Managed by Fund Manager in Singapore) (Amendment) Regulations 2013.

(2) Regulation 2 shall have effect for the year of assessment 2013 and subsequent years of assessment.

Amendment of regulation 5

2. Regulation 5 of the Income Tax (Exemption of Income Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 (G.N. No. S 414/2010) is amended by deleting the words “and donations” in paragraph (a).

[G.N. No. S 295/2012]