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**No. S 646**

INCOME TAX ACT  
(CHAPTER 134)

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

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

**Citation and commencement**

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

(2) Regulation 2 shall be deemed to have come into operation on 8th October 2012.

(3) Regulations 3 and 4 shall be deemed to have come into operation on 1st April 2009.

**Amendment of regulation 3**

2. Regulation 3 of the Income Tax (Exemption of Income of Approved Companies Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 (G.N. No. S 8/2010) (referred to in these Regulations as the principal Regulations) is amended —

- (a) by inserting, immediately after the words “as an approved company” in paragraph (2)(b), the words “, unless the effective date for the change in the strategy is before 1st April 2014, and the Minister or the Monetary Authority