
First published in the *Government Gazette*, Electronic Edition, on 11th October 2013 at 5:00 pm.

No. S 644

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF INCOME OF
NON-RESIDENTS ARISING FROM FUNDS MANAGED BY
FUND MANAGER IN SINGAPORE) (AMENDMENT NO. 2)
REGULATIONS 2013**

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

Citation and commencement

1. These Regulations may be cited as the Income Tax (Exemption of Income of Non-residents Arising from Funds Managed by Fund Manager in Singapore) (Amendment No. 2) Regulations 2013 and shall be deemed to have come into operation on 1st April 2009.

Amendment of regulation 5

2. Regulation 5 of the Income Tax (Exemption of Income of Non-residents Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 (G.N. No. S 6/2010) is amended —

- (a) by deleting sub-paragraph (i) of paragraph (1)(f); and
- (b) by deleting sub-paragraph (i) of paragraph (2)(f).

Amendment of regulation 6

3. Regulation 6(2) of the Income Tax (Exemption of Income of Non-residents Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 is amended —

- (a) by deleting the word “or” at the end of sub-paragraph (a); and