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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(GRANT-MAKING PHILANTHROPIC ORGANISATIONS)
(AMENDMENT) REGULATIONS 2012**

In exercise of the powers conferred by section 37(18A) 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 (Grant-Making Philanthropic Organisations) (Amendment) Regulations 2012 and shall be deemed to have come into operation on 1st January 2012.

Amendment of regulation 8

2. Regulation 8(2) of the Income Tax (Grant-Making Philanthropic Organisations) Regulations 2009 (G.N. No. S 546/2009) is amended by deleting sub-paragraph (a) and substituting the following sub-paragraph:

“(a) incorporate the following statement:

“This receipt is for your retention. This donation is tax deductible and the deduction will be automatically included in your tax assessment as you have provided your Tax Reference number (e.g. NRIC/FIN/UEN). You do not need to claim the deduction in your tax form.”;”.

Made this 2nd day of April 2012.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*