

**Income Tax (Exemption of Income of Trustee of Trust Fund Arising from Funds Managed by Fund Manager in Singapore) (Amendment) Regulations 2011**

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**No. S 9**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF INCOME OF TRUSTEE OF TRUST FUND  
ARISING FROM FUNDS MANAGED BY FUND MANAGER IN SINGAPORE)  
(AMENDMENT) REGULATIONS 2011**

In exercise of the powers conferred by section 13C 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 Trustee of Trust Fund Arising from Funds Managed by Fund Manager in Singapore) (Amendment) Regulations 2011 and shall, with the exception of regulation 4, be deemed to have come into operation on 1st September 2007.

**(2)** Regulation 4 shall be deemed to have come into operation on 22nd January 2009.