

# **Income Tax (Exemption of Income of Foreign Trusts) (Amendment) Regulations 2010**

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**No. S 499**

## **INCOME TAX ACT (CHAPTER 134)**

### **INCOME TAX (EXEMPTION OF INCOME OF FOREIGN TRUSTS) (AMENDMENT) REGULATIONS 2010**

In exercise of the powers conferred by section 13G 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 Foreign Trusts) (Amendment) Regulations 2010 and shall, with the exception of regulation 2(*a*), (*b*) and (*c*), be deemed to have come into operation on 22nd January 2009.

(2) Regulation 2(*a*) and (*b*) shall be deemed to have come into operation on 1st September 2007.

(3) Regulation 2(*c*) shall come into operation on 6th September 2010.

#### **Amendment of regulation 2**

**2.** Regulation 2 of the Income Tax (Exemption of Income of Foreign Trusts)