

**Income Tax (Exemption of Income of Foreign Trusts) (Amendment) Regulations  
2006**

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**No. S 95**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (EXEMPTION OF INCOME OF FOREIGN TRUSTS)  
(AMENDMENT) REGULATIONS 2006

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.** These Regulations may be cited as the Income Tax (Exemption of Income of Foreign Trusts) (Amendment) Regulations 2006 and shall be deemed to have come into operation on 30th January 2006.

**Amendment of regulation 2**

**2.** Regulation 2 of the Income Tax (Exemption of Income of Foreign Trusts) Regulations (Rg 24) is amended —

- (a) by deleting the words “the whole of the issued capital of the company is” in paragraph (a) of the definition of “foreign company” and substituting