

**Income Tax (Exemption and Deduction of Voluntary Cash Contribution)
(Prescribed Person) Regulations 2013**

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No. S 194

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(EXEMPTION AND DEDUCTION OF VOLUNTARY
CASH CONTRIBUTION)
(PRESCRIBED PERSON)
REGULATIONS 2013**

In exercise of the powers conferred by sections 13(1)(*jc*) and 14(1)(*fa*) 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 and Deduction of Voluntary Cash Contribution) (Prescribed Person) Regulations 2013 and shall be deemed to have come into operation on 1st January 2011.

Prescribed person