

---

---

First published in the Government *Gazette*, Electronic Edition, on 22 March 2017 at 5 pm.

## **No. S 106**

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

#### **INCOME TAX (EXEMPTION OF INCOME OF PRESCRIBED PERSONS ARISING FROM FUNDS MANAGED BY FUND MANAGER IN SINGAPORE) (AMENDMENT) REGULATIONS 2017**

In exercise of the powers conferred by section 13CA of the Income Tax Act, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1.—(1) These Regulations are the Income Tax (Exemption of Income of Prescribed Persons Arising from Funds Managed by Fund Manager in Singapore) (Amendment) Regulations 2017.

(2) Regulation 3 is deemed to have come into operation on 17 February 2012.

(3) Regulation 4(a) and (b) is deemed to have come into operation on 21 February 2014.

(4) Regulation 4(c) and (d) is deemed to have come into operation on 1 April 2014.

(5) Regulation 2 comes into operation on 22 March 2017.

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

2. Regulation 2(1) of the Income Tax (Exemption of Income of Prescribed Persons Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 (G.N. No. S 6/2010) (called in these Regulations the principal Regulations) is amended by deleting the definition of “designated person” and substituting the following definition: