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**No. S 383**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (EXEMPTION OF INCOME  
OF APPROVED COMPANIES ARISING FROM FUNDS  
MANAGED BY FUND MANAGER IN SINGAPORE)  
(AMENDMENT) REGULATIONS 2016

In exercise of the powers conferred by section 13R 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 Approved Companies Arising from Funds Managed by Fund Manager in Singapore) (Amendment) Regulations 2016 and, except for regulations 2(a) and (b), 3(a), 4 and 5, are deemed to have come into operation on 1 April 2014.

(2) Regulation 3(a) is deemed to have come into operation on 1 September 2007.

(3) Regulations 2(b) and 4 are deemed to have come into operation on 7 July 2010.

(4) Regulation 5 is deemed to have come into operation on 14 July 2014.

(5) Regulation 2(a) is deemed to have come into operation on 11 April 2016.

**Amendment of regulation 2**

2. Regulation 2 of the Income Tax (Exemption of Income of Approved Companies Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 (G.N. No. S 8/2010) (called in these Regulations the principal Regulations) is amended —