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**No. S 404**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (EXEMPTION AND DEDUCTION OF  
VOLUNTARY CASH CONTRIBUTION) (PRESCRIBED  
PERSON) (AMENDMENT)  
REGULATIONS 2015

In exercise of the powers conferred by sections 13(1)(*jc*) and (*jd*) and 14(1)(*fa*) and (*fc*) of the Income Tax Act, the Minister for Finance 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) (Amendment) Regulations 2015 and is deemed to have come into operation on 21 October 2013.

**Amendment of regulation 2**

2. Regulation 2 of the Income Tax (Exemption and Deduction of Voluntary Cash Contribution) (Prescribed Person) Regulations 2013 (G.N. No. S 194/2013) is amended by deleting the words “and 14(1)(*fa*)” and substituting the words “and (*jd*) and 14(1)(*fa*) and (*fc*)”.