

Income Tax (Exemption of Income of Foreign Trusts) (Amendment) Regulations 2008

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No. S 397

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF INCOME OF FOREIGN TRUSTS) (AMENDMENT) REGULATIONS 2008

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 2008 and shall be deemed to have come into operation on 15th February 2007.

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 word “and” at the end of paragraph (i) of the definition of “specified income”; and
- (b) by inserting, at the end of paragraph (j) of the definition of “specified