

**Income Tax (Income from Funds Managed for Foreign Investors) (Amendment)
Regulations 2006**

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No. S 96

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (INCOME FROM FUNDS MANAGED FOR FOREIGN INVESTORS)
(AMENDMENT) REGULATIONS 2006**

In exercise of the powers conferred by section 13C 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 (Income from Funds Managed for Foreign Investors) (Amendment) Regulations 2006 and shall be deemed to have come into operation on 30th January 2006.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Income from Funds Managed for Foreign Investors) Regulations 2003 (G.N. No. S 640/2003) is amended —

- (a) by deleting the words “its issued share capital is” in paragraph (b) of the definition of “foreign investor” in paragraph (1) and substituting the words