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**No. S 520**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (DEFINITION OF DESIGNATED UNIT TRUST)  
RULES 2015**

**ARRANGEMENT OF RULES**

Rule

1. Citation and commencement
2. Definition of “designated unit trust”

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In exercise of the powers conferred by sections 7(1) and 35(14) (definition of “designated unit trust”) of the Income Tax Act, the Minister for Finance makes the following Rules:

**Citation and commencement**

**1.** These Rules may be cited as the Income Tax (Definition of Designated Unit Trust) Rules 2015 and are deemed to have come into operation on 1 September 2014.

**Definition of “designated unit trust”**

**2.** The unit trust schemes and exchange traded fund interest schemes set out on the Internet website of the Central Provident Fund Board at <http://www.cpf.gov.sg> are prescribed for the purposes of paragraph (a) of the definition of “designated unit trust” in section 35(14) of the Act.

Made on 21 August 2015.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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(To be presented to Parliament under section 7(2) of the Income Tax Act).