
First published in the Government *Gazette*, Electronic Edition, on 9 March 2020 at 5 pm.

No. S 152

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF CERTAIN INCOME OF PRESCRIBED SOVEREIGN FUND ENTITIES AND APPROVED FOREIGN GOVERNMENT-OWNED ENTITIES) (AMENDMENT) REGULATIONS 2020

In exercise of the powers conferred by section 13Y of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Exemption of Certain Income of Prescribed Sovereign Fund Entities and Approved Foreign Government-Owned Entities) (Amendment) Regulations 2020 and are deemed to have come into operation on 11 April 2016.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Exemption of Certain Income of Prescribed Sovereign Fund Entities and Approved Foreign Government-Owned Entities) Regulations 2012 (G.N. No. S 50/2012) is amended by deleting the word “Non-residents” and substituting the words “Prescribed Persons”.

[G.N. Nos. S 514/2013; S 100/2015]

Made on 6 March 2020.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[R032.018.2928.V5; AG/LEGIS/SL/134/2015/62 Vol. 1]