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**No. S 209**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(SUPPLEMENTARY RETIREMENT SCHEME)  
(AMENDMENT) REGULATIONS 2011**

In exercise of the powers conferred by section 10L(11) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

**Citation and commencement**

**1.**—(1) These Regulations may be cited as the Income Tax (Supplementary Retirement Scheme) (Amendment) Regulations 2011 and shall, with the exception of regulation 3, come into operation on 21st April 2011.

(2) Regulation 3 shall be deemed to have come into operation on 1st January 2011.

**Amendment of regulation 8**

**2.** Regulation 8 of the Income Tax (Supplementary Retirement Scheme) Regulations 2003 (G.N. No. S 30/2003) is amended by inserting, immediately after paragraph (9), the following paragraph:

“(9A) An SRS operator who contravenes paragraph (9)(a), (b) or (c) shall be guilty of an offence.”.

**Amendment of regulation 9**

**3.** Regulation 9(5) of the Income Tax (Supplementary Retirement Scheme) Regulations 2003 is amended by deleting “\$76,500” and substituting “\$85,000”.

*[G.N. Nos. S 207/2004; S 231/2005; S 874/2005; S 521/2010]*

Made this 18th day of April 2011.

**PETER ONG**  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[MOF R32.13.2884.V2; AG/LLRD/SL/134/2010/2 Vol. 1]