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**No. S 486**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(EXEMPTION OF INCOME OF FOREIGN TRUSTS)  
(AMENDMENT) REGULATIONS 2021**

In exercise of the powers conferred by section 13G 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 Income of Foreign Trusts) (Amendment) Regulations 2021 and come into operation on 1 July 2021.

**Amendment of regulation 2**

2. Regulation 2 of the Income Tax (Exemption of Income of Foreign Trusts) Regulations (Rg 24) is amended by deleting paragraphs (a) and (b) of the definition of “specified income”.

**Amendment of Schedule**

3. Parts A and B of the Schedule to the Income Tax (Exemption of Income of Foreign Trusts) Regulations are deleted.

*[G.N. Nos. S 350/2003; S 590/2005; S 95/2006;  
S 694/2007; S 397/2008; S 499/2010; S 263/2013;  
S 150/2020]*

Made on 15 June 2021.

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

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