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First published in the Government *Gazette*, Electronic Edition, on 30 June 2021 at 5 pm.

**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.*

[R032.018.2183.V21; R032.019.2886.V1;  
AG/LEGIS/SL/134/2020/41 Vol. 1]