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**No. S 513**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION OF INCOME ARISING FROM  
FUNDS MANAGED BY FUND MANAGER IN SINGAPORE)  
(AMENDMENT) REGULATIONS 2013

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

**Citation and application**

1.—(1) These Regulations may be cited as the Income Tax (Exemption of Income Arising from Funds Managed by Fund Manager in Singapore) (Amendment) Regulations 2013.

(2) Regulation 2 shall have effect for the year of assessment 2013 and subsequent years of assessment.

**Amendment of regulation 5**

2. Regulation 5 of the Income Tax (Exemption of Income Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 (G.N. No. S 414/2010) is amended by deleting the words “and donations” in paragraph (a).

*[G.N. No. S 295/2012]*

Made this 31st day of July 2013.

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

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