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No. S 717

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(PRESCRIBED ISLAMIC FINANCING ARRANGEMENTS)
(AMENDMENT) REGULATIONS 2013

In exercise of the powers conferred by section 34B(5) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Prescribed Islamic Financing Arrangements) (Amendment) Regulations 2013 and shall come into operation on 28th November 2013.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Prescribed Islamic Financing Arrangements) Regulations 2009 (G.N. No. S 474/2009) is amended by inserting, immediately after the words “section 13(16) of the Act” in paragraph (a) of the definition of “bank”, the words “in Singapore”.

[G.N. Nos. S 318/2011; S 330/2012]

Made this 22nd day of November 2013.

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

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