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**No. S 929**

INCOME TAX ACT 1947

INCOME TAX  
(EXEMPTION OF INCOME OF  
LOCALLY ADMINISTERED TRUST)  
(AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 13N of the Income Tax Act 1947, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Income Tax (Exemption of Income of Locally Administered Trust) (Amendment) Regulations 2022 and come into operation on 6 December 2022.

**Amendment of regulation 2**

2. In regulation 2(1) of the Income Tax (Exemption of Income of Locally Administered Trust) Regulations 2007 (G.N. No. S 693/2007), in the definition of “holding company”, delete paragraph (a).

**Amendment of regulation 5**

3. In regulation 5 of the Income Tax (Exemption of Income of Locally Administered Trust) Regulations 2007, replace “or such person as he may appoint” with “or an authorised body”.

Made on 4 December 2022.

LAI WEI LIN  
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Ministry of Finance,  
Singapore.*

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