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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (DEFINITION OF DESIGNATED UNIT TRUST)
RULES 2015

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Definition of “designated unit trust”
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In exercise of the powers conferred by sections 7(1) and 35(14) (definition of “designated unit trust”) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Income Tax (Definition of Designated Unit Trust) Rules 2015 and are deemed to have come into operation on 1 September 2014.

Definition of “designated unit trust”

2. The unit trust schemes and exchange traded fund interest schemes set out on the Internet website of the Central Provident Fund Board at <http://www.cpf.gov.sg> are prescribed for the purposes of paragraph (a) of the definition of “designated unit trust” in section 35(14) of the Act.

Made on 21 August 2015.

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

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(To be presented to Parliament under section 7(2) of the Income Tax Act).