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The following Act was passed by Parliament on 22nd November 2010 and assented to by the President on 6th December 2010:—

REPUBLIC OF SINGAPORE

No. 33 of 2010.

I assent.

(LS)

S R NATHAN,
President.
6th December 2010.

An Act to amend the Economic Expansion Incentives (Relief from Income Tax) Act (Chapter 86 of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1.—(1) This Act may be cited as the Economic Expansion Incentives (Relief from Income Tax) (Amendment) Act 2010 and shall, with the exception of sections 3 and 4, come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) Section 3 shall be deemed to have come into operation on 1st April 2010.

(3) Section 4 shall be deemed to have come into operation on 15th February 2007.

Repeal of Part VIA

2. Part VIA of the Economic Expansion Incentives (Relief from Income Tax) Act (referred to in this Act as the principal Act) is repealed.

Amendment of section 67

3. Section 67 of the principal Act is amended —

- (a) by deleting the word “or” at the end of subsection (1)(h);
- (b) by deleting the comma at the end of paragraph (i) of subsection (1) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(j) for improving energy efficiency,”; and

- (c) by deleting subsection (6) and substituting the following subsections:

“(6) Approval under this section shall only be granted during the following periods to a company in respect of any project under subsection (1)(i):

- (a) between 9th September 2004 and 8th September 2009 (both dates inclusive); and
- (b) between 1st April 2010 and 31st March 2015 (both dates inclusive).

(7) Approval under this section shall only be granted during the period between 1st April 2010 and 31st March 2015 (both dates inclusive) to any company in respect of any project under subsection (1)(j).”.

Amendment of section 68

4. Section 68(1) of the principal Act is amended by deleting paragraph (a) and substituting the following paragraph:

- “(a) within such period as the Minister may determine (referred to in this Act as the qualifying period), being a period commencing from the investment day and —
- (i) not exceeding 5 years; or
 - (ii) not exceeding 8 years where the specified item is acquired under a hire-purchase agreement made on or after 15th February 2007; and”.

Amendment of section 97H

5. Section 97H of the principal Act is amended by deleting paragraphs (d) and (e) of the definition of “qualifying activity” and substituting the following paragraphs:

- “(d) technical services including construction, distribution, design and engineering services;
- (e) consultancy, management, supervisory or advisory services relating to any technical matter or to any trade or business;
- (f) fabrication of machinery and equipment and procurement of materials, components and equipment;
- (g) data processing, programming, computer software development, telecommunications and other computer services;
- (h) professional services including accounting, legal, medical and architectural services;

- (i) educational and training services; and
- (j) any other activities or services as may be prescribed;”.

Repeal of Part XIIIIE

6. Part XIIIIE of the principal Act is repealed.

Repeal of Part XIIIIF

7. Part XIIIIF of the principal Act is repealed.
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