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No. S 165

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (QUALIFYING MEDIATION AND QUALIFYING MEDIATOR) RULES 2016

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed mediation service providers and mediator certification or accreditation schemes
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In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Qualifying Mediation and Qualifying Mediator) Rules 2016 and come into operation on 21 April 2016.

Prescribed mediation service providers and mediator certification or accreditation schemes

2.—(1) Mediation service providers set out on the Ministry of Law’s website at <https://www.mlaw.gov.sg> are prescribed for the purposes of the definition of “qualifying mediation” in sections 13(16) and 43(10) of the Act.

[S 1031/2022 wef 01/04/2023]

(2) Mediator certification or accreditation schemes set out on that website are prescribed for the purposes of the definition of “qualifying mediator” in sections 13(16) and 43(10) of the Act.

[S 1031/2022 wef 01/04/2023]

Made on 13 April 2016.

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

[R032.018.2551.V8; AG/LEGIS/SL/134/2015/20 Vol. 1]

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