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## No. S 313

### INCOME TAX ACT 1947

#### INCOME TAX (ASSIGNMENT OF FUNCTIONS UNDER SECTION 3A — BUILDING AND CONSTRUCTION AUTHORITY) NOTIFICATION 2024

##### ARRANGEMENT OF PARAGRAPHS

###### Paragraph

1. Citation and commencement
  2. Assignment of functions
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In exercise of the powers conferred by section 3A of the Income Tax Act 1947, the Minister for Finance, after consultation with the Minister for National Development, makes the following Notification:

#### **Citation and commencement**

1. This Notification is the Income Tax (Assignment of Functions under Section 3A — Building and Construction Authority) Notification 2024 and comes into operation on 12 April 2024.

#### **Assignment of functions**

2. The Minister assigns to the Building and Construction Authority the following powers of the Minister under the Act:

- (a) the power to vary a condition, mentioned in section 18C(2A) of the Act;
- (b) the power to approve an application, mentioned in section 18C(2B) of the Act;
- (c) the power to impose conditions, mentioned in section 18C(2D) of the Act;

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- (d) the power to substitute or add a person or trade or business, mentioned in section 18C(2E) of the Act;
  - (e) the power to approve an application, mentioned in section 18C(2F) of the Act;
  - (f) the power to revoke an approval, mentioned in section 18C(8) of the Act;
  - (g) the power to determine the form and manner in which, and time within which, records of an approved construction or approved renovation must be maintained and delivered to the Building and Construction Authority, mentioned in section 18C(11) of the Act.

Made on 28 March 2024.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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