



**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**INLAND REVENUE AUTHORITY OF  
SINGAPORE ACT 1992**

**2020 REVISED EDITION**

This revised edition incorporates all amendments up to and including 1 December 2021 and comes into operation on 31 December 2021.

*Prepared and Published by*

THE LAW REVISION COMMISSION  
UNDER THE AUTHORITY OF  
THE REVISED EDITION OF THE LAWS ACT 1983



# Inland Revenue Authority of Singapore Act 1992

## ARRANGEMENT OF SECTIONS

### PART 1

#### PRELIMINARY

#### Section

1. Short title
2. Interpretation

### PART 2

#### ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

3. Establishment and incorporation of Inland Revenue Authority of Singapore
4. Common seal
5. Constitution of Authority

### PART 3

#### FUNCTIONS AND POWERS OF AUTHORITY

6. Functions of Authority
7. Powers of Authority
- 7A. Directions by Minister
8. Appointment of committees and delegation of powers

### PART 4

#### PROVISIONS RELATING TO STAFF

9. Chief executive officer, officers and employees, etc.
10. Protection from personal liability
11. [*Repealed*]

PART 5

FINANCIAL PROVISIONS

Section

- 12. Funds of Authority
- 13. Power to borrow
- 13A. Issue of shares, etc.
- 14. Grants
- 15. Bank accounts and application of revenue
- 16. Power of investment
- 17. Financial year

PART 6

TRANSFER OF ASSETS, LIABILITIES AND EMPLOYEES

- 18. Transfer to Authority of property, assets and liabilities of Inland Revenue Department
- 19. Transfer of employees
- 20. Pension rights, etc., of Government employees to be preserved
- 21. No benefits in respect of abolition or reorganisation of office
- 22. Existing contracts
- 23. Continuation and completion of disciplinary proceedings
- 24. Misconduct or neglect of duty by employee before transfer

PART 7

GENERAL

- 25. No proceedings against Authority as agent of Government
  - 26. Proceedings conducted by officers of Authority
  - 27. Preservation of secrecy
  - 28. Authority's symbol
  - 29. [*Repealed*]
  - 30. Power of Minister to amend Third and Fourth Schedules
  - 31. Regulations
    - First Schedule — Constitution and proceedings of Authority
    - Second Schedule
    - Third Schedule — Specified acts
    - Fourth Schedule — Specified offices
-

An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

[1 September 1992]

## PART 1

### PRELIMINARY

#### **Short title**

1. This Act is the Inland Revenue Authority of Singapore Act 1992.

#### **Interpretation**

2. In this Act, unless the context otherwise requires —
  - “Authority” means the Inland Revenue Authority of Singapore established under section 3;
  - “Chairperson” means the Chairperson of the Authority and includes any temporary Chairperson of the Authority;
  - “chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;
  - “Deputy Chairperson” means the Deputy Chairperson of the Authority and includes any temporary Deputy Chairperson of the Authority;
  - “member” means a member of the Authority.

## PART 2

### ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

#### **Establishment and incorporation of Inland Revenue Authority of Singapore**

3. A body called the Inland Revenue Authority of Singapore is established, which is a body corporate with perpetual succession and a common seal and is by that name capable of —

- (a) suing and being sued;
- (b) acquiring, owning, holding and developing or disposing of property, both movable and immovable; and
- (c) doing and suffering any other acts or things that bodies corporate may lawfully do and suffer.

### **Common seal**

4.—(1) All deeds and other documents requiring the seal of the Authority must be —

- (a) sealed with the common seal of the Authority; and
- (b) signed by any 2 members generally or specially authorised by the Authority for the purpose or by one member and the chief executive officer.

(2) All courts, judges and persons acting judicially are to take judicial notice of the common seal of the Authority affixed to any document and presume that it was duly affixed.

### **Constitution of Authority**

5.—(1) The Authority consists of —

- (a) a Chairperson; and
- (b) not less than 5 and not more than 10 other members as the Minister may determine.

(2) The First Schedule has effect with respect to the Authority, its members and proceedings.

## **PART 3**

### **FUNCTIONS AND POWERS OF AUTHORITY**

#### **Functions of Authority**

6.—(1) The functions of the Authority are —

- (a) to act as agent of the Government and provide service in administering, assessing, collecting and enforcing payment of income tax, property tax, estate duty, stamp

duties, betting and sweepstake duties, private lotteries duty and such other taxes as agreed between the Government and the Authority;

- (b) to advise the Government on matters relating to taxation and to liaise with the appropriate Ministries and statutory bodies on such matters;
- (c) to represent Singapore internationally in respect of matters relating to taxation;
- (d) to provide service in respect of the granting of licences or permits by the Comptroller of Property Tax or the Commissioner of Estate Duties under any written law;
- (e) to provide service and advice to the Government and statutory bodies in respect of matters relating to the valuation of immovable properties; and
- (f) to perform such other functions as are conferred on the Authority by any other written law.

(2) In addition to the functions imposed by this section, the Authority may undertake such other functions as the Minister may assign to the Authority and in so doing —

- (a) the Authority is deemed to be fulfilling the purposes of this Act; and
- (b) the provisions of this Act apply to the Authority in respect of such functions.

### **Powers of Authority**

7.—(1) The Authority has power to do all things necessary or convenient to be done for or in connection with the performance of its functions.

(2) Without limiting subsection (1), the powers of the Authority include power —

- (a) to enter into contracts;
- (b) to form or participate in the formation of a company;

- (c) to utilise all property of the Authority, movable and immovable, in such manner as the Authority may think expedient, including the raising of loans by mortgaging such property;
- (d) to engage in any activity, either alone or in conjunction with other organisations or international agencies, to promote better understanding of taxation;
- (e) to provide technical advice or assistance, including training facilities, to tax authorities of other countries;
- (f) to make charges for services rendered by the Authority;
- (g) to grant loans to employees of the Authority for any purpose specifically approved by the Authority;
- (h) to provide recreational facilities and promote recreational activities for, and activities conducive to, the welfare of employees of the Authority;
- (i) to provide training for employees of the Authority and to award scholarships or otherwise pay for such training; and
- (j) to do anything incidental to any of its powers.

### **Directions by Minister**

**7A.** The Minister may give to the Authority any direction under section 5 of the Public Sector (Governance) Act 2018.

[5/2018]

### **Appointment of committees and delegation of powers**

**8.—(1)** The Authority may appoint from among its own members or other persons who are not members of the Authority any number of committees that it thinks fit consisting of members or other persons or members and other persons for purposes which, in the opinion of the Authority, would be better regulated and managed by means of those committees.

(2) The Authority may, subject to any conditions or restrictions that it thinks fit, delegate to any such committee or to any member, officer

or employee of the Authority, any of the functions or powers of the Authority under this Act.

[5/2018]

## PART 4

### PROVISIONS RELATING TO STAFF

#### **Chief executive officer, officers and employees, etc.**

**9.**—(1) There must be a chief executive officer of the Authority, whose appointment, removal, discipline and promotion must be in accordance with the Public Sector (Governance) Act 2018.

[5/2018]

(2) The Authority may, subject to the Public Sector (Governance) Act 2018, appoint an individual to act temporarily as the chief executive officer during any period, or during all periods, when the chief executive officer —

(a) is absent from duty or Singapore; or

(b) is, for any reason, unable to perform the duties of the office.

[5/2018]

(3) The Authority may, subject to the Public Sector (Governance) Act 2018, appoint and employ, on such terms and conditions as it may determine, such other officers, employees, consultants and agents as may be necessary for the effective performance of its functions.

[5/2018]

#### **Protection from personal liability**

**10.** No suit or other legal proceedings shall lie personally against any member, officer or employee of the Authority or other person acting under the direction of the Authority for anything which is in good faith done or intended to be done in the execution or purported execution of this Act.

**11.** [Repealed by Act 5 of 2018]

## PART 5

## FINANCIAL PROVISIONS

**Funds of Authority**

**12.** The funds of the Authority consist of —

- (a) all moneys received by the Authority for services rendered by the Authority to the Government as its agent or for services rendered by the Authority to any person;
- (b) all moneys received by the Authority by way of grants;
- (c) all moneys derived from the disposal, lease or hire of, or any other dealing with, any property vested in or acquired by the Authority;
- (d) all moneys derived as income from investment by the Authority;
- (e) all moneys borrowed by the Authority under this Act; and
- (f) all other moneys lawfully received by the Authority for the purposes of the Authority.

**Power to borrow**

**13.—**(1) For the discharge of its functions or duties under this Act or any other written law, the Authority may raise loans from the Government or, with the approval of the Minister, raise loans within or outside Singapore from such source as the Minister may direct by —

- (a) mortgage, overdraft or other means, with or without security;
- (b) charge, whether legal or equitable, on any property vested in the Authority or on any other revenue receivable by the Authority under this Act or any other written law; or
- (c) the creation and issue of debentures, bonds or any other instrument as the Minister may approve.

(2) For the purposes of this section, the power to raise loans includes the power to make any financial agreement whereby credit

facilities are granted to the Authority for the purchase of goods or services.

### **Issue of shares, etc.**

**13A.** As a consequence of —

- (a) the vesting of any property, rights or liabilities of the Government in the Authority under this Act; or
- (b) any capital injection or other investment by the Government in the Authority in accordance with any written law,

the Authority must issue such shares or other securities to the Minister for Finance as that Minister may direct.

### **Grants**

**14.** For the purpose of enabling the Authority to carry out its functions under this Act, the Minister may make grants-in-aid to the Authority of such sums of moneys as the Minister may determine out of moneys to be provided by Parliament.

### **Bank accounts and application of revenue**

**15.—**(1) The Authority must open and maintain an account or accounts with such bank or banks as the Authority thinks fit; and every such account must be operated as far as practicable by cheque signed by such person or persons authorised to do so by the Authority.

(2) The moneys of the Authority must be applied only in payment or discharge of the expenses, obligations and liabilities of the Authority and in making any payments that the Authority is authorised or required to make.

### **Power of investment**

**16.** The Authority may invest its funds in accordance with the standard investment power of statutory bodies as defined in section 33A of the Interpretation Act 1965.

**Financial year**

17. The financial year of the Authority begins on 1 April of each year and ends on 31 March of the succeeding year.

[5/2018]

**PART 6****TRANSFER OF ASSETS, LIABILITIES AND EMPLOYEES****Transfer to Authority of property, assets and liabilities of  
Inland Revenue Department**

18.—(1) As from 1 September 1992, all movable property vested in the Government immediately before that date and used or managed by the Inland Revenue Department, and all assets, interests, rights, privileges, liabilities and obligations of the Government relating to that Department (other than those in connection with taxes or licence fees for which the Department is responsible) are transferred to and vest in the Authority without further assurance.

(2) If any question arises as to whether any particular property, or whether any particular asset, interest, right, privilege, liability or obligation has been transferred to or vested in the Authority under subsection (1), a certificate under the hand of the Minister for Finance is conclusive evidence that the property, asset, interest, right, privilege, liability or obligation was or was not so transferred or vested.

**Transfer of employees**

19.—(1) As from 1 September 1992, such categories of persons employed immediately before that date in the Inland Revenue Department as the Minister may determine are transferred to the service of the Authority on terms not less favourable than those enjoyed by them immediately prior to their transfer.

(2) Until such time as terms and conditions of service are drawn up by the Authority, the scheme and terms and conditions of service in the Government continue to apply to every person transferred to the service of the Authority under subsection (1) as if the person were still in the service of the Government.

**Pension rights, etc., of Government employees to be preserved**

**20.**—(1) The terms and conditions to be drawn up by the Authority must take into account the salaries and terms and conditions of service, including any accrued rights to leave, enjoyed by the persons transferred to the service of the Authority under section 19 while in the employment of the Government; and any such term or condition relating to the length of service with the Authority must provide for the recognition of service under the Government by the persons so transferred to be service by them under the Authority.

(2) Nothing in the terms and conditions to be drawn up by the Authority is to adversely affect the conditions that would have been applicable to persons transferred to the service of the Authority as regards any pension, gratuity or allowance payable under the Pensions Act 1956.

(3) In every case where a person has been transferred to the service of the Authority under section 19, the Government is liable to pay to the Authority such portion of any pension, gratuity or allowance payable to such person on that person's retirement as the same bears to the proportion which the aggregate amount of that person's pensionable emoluments during that person's service with the Government bears to the aggregate amount of that person's pensionable emoluments during that person's service under both the Government and the Authority.

(4) Where any person in the service of the Authority whose case does not fall within the scope of any pension or other schemes established under this section retires or dies in the service of the Authority or is discharged from such service, the Authority may grant to that person or to such other person or persons wholly or partly dependent on that person, as the Authority thinks fit, such gratuity or allowance as the Authority may determine.

(5) Where any person who is transferred to the service of the Authority under section 19 is a contributor under the Widows' and Orphans' Pension Act 1904, that person must for the purposes of that Act continue to make contributions under that Act as if that person had not been transferred to the service of the Authority and for the

purposes of that Act that person's service with the Authority is deemed to be service with the Government.

### **No benefits in respect of abolition or reorganisation of office**

**21.** Despite the provisions of the Pensions Act 1956, no person who is transferred to the service of the Authority under section 19 is entitled to claim any benefit under the Pensions Act 1956 on the ground that that person has been retired from the service of the Government on account of abolition or reorganisation of office in consequence of the establishment and incorporation of the Authority.

### **Existing contracts**

**22.** All deeds, bonds, agreements, instruments and arrangements, subsisting immediately before 1 September 1992, to which the Government is a party and relating to the Inland Revenue Department or to any person transferred to the service of the Authority under section 19, continue in force on and after that date and are enforceable by or against the Authority as if the Authority had been named therein or had been a party thereto instead of the Government.

### **Continuation and completion of disciplinary proceedings**

**23.—(1)** Where on 1 September 1992 any disciplinary proceedings were pending against any employee of the Government transferred to the service of the Authority, the proceedings may be carried on and completed by the Authority; but where on that date any matter was in the course of being heard or investigated or had been heard or investigated by a committee acting under due authority but no order or decision had been rendered on that matter, the committee may complete the hearing or investigation and make such order, ruling or direction as it could have made under the authority vested in it before that date.

(2) An order, ruling or direction made or given by a committee pursuant to this section is treated as an order, ruling or direction of the Authority and has the same force or effect as if it had been made or given by the Authority pursuant to the authority vested in the Authority under this Act.

**Misconduct or neglect of duty by employee before transfer**

**24.** The Authority may reprimand, reduce in rank, retire, dismiss or punish in some other manner a person who had, while in the employment of the Government, been guilty of any misconduct or neglect of duty which would have rendered the person liable to be reprimanded, reduced in rank, retired, dismissed or punished in some other manner if the person had continued to be in the employment of the Government and if this Act had not been enacted.

**PART 7****GENERAL****No proceedings against Authority as agent of Government**

**25.** No action or legal proceedings shall be brought against the Authority in respect of any matter relating to any tax for which the Authority is acting as agent of the Government.

**Proceedings conducted by officers of Authority**

**26.—(1)** Proceedings in respect of any offence under this Act or any regulations made under this Act or any of the Acts specified in the Third Schedule or any subsidiary legislation made under any of those Acts may, with the authorisation of the Public Prosecutor, be conducted by an officer of the Authority who is authorised to conduct such proceedings by the Commissioner of Inland Revenue.

(2) Despite any written law, a legal officer of the Authority who has been admitted as an advocate and solicitor under the Legal Profession Act 1966 may appear in any civil proceedings involving the Authority or any person holding any of the offices specified in the Fourth Schedule in the performance of his or her functions under any written law so specified, and may make and do all acts and applications in respect of such proceedings on behalf of the Authority or such person, as the case may be.

**Preservation of secrecy**

**27.—(1)** Except for the purpose of the performance of his or her duties or the exercise of his or her functions or when lawfully

required to do so by any court or where required or allowed by the provisions of any written law, a person who is or has been a member, an officer, an employee or an agent of the Authority or a member of a committee of the Authority must not disclose any information relating to the affairs of the Authority or of any other person which has been obtained by that person in the performance of his or her duties or the exercise of his or her functions.

[5/2018]

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding one year or to both.

### **Authority's symbol**

**28.**—(1) The Authority has the exclusive right to the use of such symbol or representation as it may select or devise and display or exhibit such symbol or representation in connection with its activities or affairs.

(2) Any person who uses a symbol or representation identical with that of the Authority, or which so resembles the Authority's symbol or representation as to deceive or cause confusion, or to be likely to deceive or cause confusion, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

**29.** [Repealed by Act 5 of 2018]

### **Power of Minister to amend Third and Fourth Schedules**

**30.** The Minister may, by order in the *Gazette*, amend the Third or Fourth Schedule.

### **Regulations**

**31.**—(1) The Authority may, with the approval of the Minister, make regulations for carrying out the purposes and provisions of this Act.

(2) Without limiting subsection (1), the Authority may, with the approval of the Minister, make regulations for or with respect to all or any of the following matters:

- (a) the manner of appointment, conduct and discipline and the terms and conditions of service of the officers and employees of the Authority;
- (b) the payment of gratuities and other benefits to officers and employees of the Authority;
- (c) the fees to be charged in respect of anything done under or by virtue of this Act.

## FIRST SCHEDULE

Section 5(2)

### CONSTITUTION AND PROCEEDINGS OF AUTHORITY

#### **Appointment of Chairperson, Deputy Chairperson and other members**

1.—(1) Every member of the Authority must be appointed by the Minister from among persons who have had experience in public administration or financial, tax or commercial matters.

(2) The Minister may appoint one of the members to be the Chairperson and another of the members to be the Deputy Chairperson.

(3) The Deputy Chairperson appointed under sub-paragraph (2) may, subject to such directions as may be given by the Minister, exercise all or any of the powers exercisable by the Chairperson under this Act.

(4) The Minister may appoint the chief executive officer to be a member of the Authority.

#### **Terms of office of members of Authority**

2. A member holds office on such terms and conditions and for such period as the Minister may determine and is eligible for re-appointment.

#### **Temporary members**

3. The Minister may appoint any person to be a temporary member of the Authority during the temporary incapacity from illness or otherwise, or during the temporary absence from Singapore, of any member.

FIRST SCHEDULE — *continued***Revocation of appointment**

4. The Minister may, at any time, revoke the appointment of the Chairperson, Deputy Chairperson or any member; and in exercising the Minister's power under this paragraph, the Minister is not required to give any reason for the revocation.

**Resignation**

5. Any member may resign from his or her appointment at any time by giving written notice to the Minister.

**Chairperson may delegate functions**

6. The Chairperson may, by instrument in writing, authorise any member to exercise any power or perform any function conferred on the Chairperson by or under this Act.

**Vacation of office**

7. The office of a member is vacated if the member —

- (a) has been absent, without leave of the Authority, from 3 consecutive meetings of the Authority; or
- (b) becomes in any manner disqualified from membership of the Authority.

**Filling of vacancies**

8. If a member resigns, dies or has his or her appointment revoked or otherwise vacates his or her office before the expiry of the term for which he or she has been appointed, the Minister may appoint a person to fill the vacancy for the residue of the term for which the vacating member was appointed.

**Disqualification from membership**

9. A person must not be appointed or continue to hold office as a member if he or she —

- (a) is an undischarged bankrupt or has made any arrangement with his or her creditors; or
- (b) has been sentenced to imprisonment for a term of not less than 6 months and has not received a free pardon.

**Salaries, etc., payable to members of Authority**

10. There are to be paid to the members out of the funds of the Authority such salaries, fees and allowances as the Minister may determine.

FIRST SCHEDULE — *continued***Meetings of Authority**

11.—(1) The Authority may meet for the despatch of business at such times and places as the Chairperson may appoint.

(2) At every meeting of the Authority, 5 members form a quorum.

(3) A decision at a meeting of the Authority is to be adopted by a simple majority of the members present and voting except that, in the case of an equality of votes, the Chairperson or member presiding has a casting vote in addition to his or her original vote.

(4) The Chairperson or in his or her absence the Deputy Chairperson presides at meetings of the Authority.

(5) Where both the Chairperson and the Deputy Chairperson are absent at a meeting, the members present may elect a member to preside at that meeting.

**Vacancies**

12. The Authority may act despite any vacancy in its membership.

**Procedure at meetings**

13. Subject to the provisions of this Act and the Public Sector (Governance) Act 2018, the Authority may make rules to regulate its own procedure generally, and in particular, regarding the holding and proceedings of meetings, the notice to be given of the meetings, the keeping of minutes and the custody, production and inspection of the minutes.

**Validity of proceedings**

14. The validity of any proceedings of the Authority is not affected by any defect in the appointment of any member.

[5/2018]

## SECOND SCHEDULE

[*Repealed by Act 5 of 2018*]

## THIRD SCHEDULE

Sections 26(1) and 30

## SPECIFIED ACTS

1. Appraisers Act 1906.
2. Betting and Sweepstake Duties Act 1950.

THIRD SCHEDULE — *continued*

3. Part 9 of the Casino Control Act 2006.
4. Economic Expansion Incentives (Relief from Income Tax) Act 1967.
5. Estate Duty Act 1929.
6. Goods and Services Tax Act 1993.
7. Income Tax Act 1947.
8. Private Lotteries Act 2011.
9. Property Tax Act 1960.
10. Stamp Duties Act 1929.

## FOURTH SCHEDULE

Sections 26(2) and 30

## SPECIFIED OFFICES

1. The Comptroller of Income Tax under the Income Tax Act 1947, the Economic Expansion Incentives (Relief from Income Tax) Act 1967 and Part 9 of the Casino Control Act 2006.
2. The Comptroller of Property Tax or the Chief Assessor under the Property Tax Act 1960.
3. The Commissioner of Stamp Duties under the Stamp Duties Act 1929.
4. The Commissioner of Estate Duties under the Estate Duty Act 1929.
5. The Comptroller of Goods and Services Tax under the Goods and Services Tax Act 1993.
6. The Commissioner of Betting Duties under the Private Lotteries Act 2011 and the Betting and Sweepstake Duties Act 1950.

LEGISLATIVE HISTORY  
INLAND REVENUE AUTHORITY OF  
SINGAPORE ACT 1992

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the Act.

**1. Act 25 of 1992 — Inland Revenue Authority of Singapore Act 1992**

Bill	:	26/1992
First Reading	:	29 May 1992
Second and Third Readings	:	31 July 1992
Commencement	:	1 September 1992

**2. 1993 Revised Edition — Inland Revenue Authority of Singapore Act (Chapter 138A)**

Operation	:	15 March 1993
-----------	---	---------------

**3. G.N. No. S 37/1994 — Inland Revenue Authority of Singapore Act (Amendment of Third and Fourth Schedules) Order 1994**

Commencement	:	28 January 1994
--------------	---	-----------------

**4. Act 5 of 1996 — Inland Revenue Authority of Singapore (Amendment) Act 1996**

Bill	:	42/1995
First Reading	:	5 December 1995
Second and Third Readings	:	18 January 1996
Commencement	:	9 February 1996

**5. Act 22 of 2000 — Auctioneers' Licenses (Amendment) Act 2000**  
(Amendments made by section 14(3) of the above Act)

Bill	:	17/2000
First Reading	:	22 May 2000
Second and Third Readings	:	3 July 2000
Commencement	:	1 August 2000 (section 14(3))

**6. Act 5 of 2002 — Statutory Corporations (Capital Contribution) Act 2002**  
(Amendments made by section 3 read with item (14) of the Schedule to the above Act)

Bill	:	7/2002
First Reading	:	3 May 2002
Second and Third Readings	:	24 May 2002
Commencement	:	15 July 2002 (section 3 read with item 66(14) of the Schedule)

**7. Act 27 of 2004 — Inland Revenue Authority of Singapore (Amendment) Act 2004**

Bill	:	26/2004
First Reading	:	15 June 2004
Second and Third Readings	:	20 July 2004
Commencement	:	13 August 2004

**8. Act 45 of 2004 — Trustees (Amendment) Act 2004**

(Amendments made by section 25(4) read with item (18) of the Schedule to the above Act)

Bill	:	43/2004
First Reading	:	21 September 2004
Second and Third Readings	:	19 October 2004
Commencement	:	15 December 2004 (section 25(4) read with item (18) of the Schedule)

**9. Act 16 of 2005 — Inland Revenue Authority of Singapore (Amendment) Act 2005**

Bill	:	5/2005
First Reading	:	4 March 2005
Second and Third Readings	:	21 April 2005
Commencement	:	9 May 2005

**10. Act 10 of 2007 — Charities (Amendment) Act 2007**

(Amendments made by section 22 read with item (3) of the Schedule to the above Act)

Bill	:	22/2006
First Reading	:	8 November 2006

Second and Third Readings	:	23 January 2007
Commencement	:	1 March 2007 (section 22 read with item (3) of the Schedule)

**11. G.N. No. S 398/2007 — Inland Revenue Authority of Singapore Act (Amendment of Third and Fourth Schedules) Order 2007**

Commencement	:	25 July 2007
--------------	---	--------------

**12. G.N. No. S 423/2008 — Inland Revenue Authority of Singapore Act (Amendment of Third and Fourth Schedules) Order 2008**

Commencement	:	29 August 2008
--------------	---	----------------

**13. Act 25 of 2010 — Estate Agents Act 2010**

(Amendments made by section 73 read with item 5 of the Third Schedule to the above Act)

Bill	:	19/2010
First Reading	:	16 August 2010
Second and Third Readings	:	15 September 2010
Commencement	:	22 October 2010 (section 73 read with item 5 of the Third Schedule)

**14. Act 15 of 2010 — Criminal Procedure Code 2010**

(Amendments made by section 430 read with item 49 of the Sixth Schedule to the above Act)

Bill	:	11/2010
First Reading	:	26 April 2010
Second Reading	:	18 May 2010
Third Reading	:	19 May 2010
Commencement	:	2 January 2011 (section 430 read with item 49 of the Sixth Schedule)

**15. Act 7 of 2011 — Private Lotteries Act 2011**

(Amendments made by section 34(1) read with item 5 of the Schedule to the above Act)

Bill	:	2/2011
First Reading	:	10 January 2011
Second and Third Readings	:	14 February 2011

Commencement : 1 April 2011 (section 34(1) read with item 5 of the Schedule)

**16. 2012 Revised Edition — Inland Revenue Authority of Singapore Act (Chapter 138A)**

Operation : 31 October 2012

**17. Act 5 of 2018 — Public Sector (Governance) Act 2018**  
(Amendments made by section 69 of the above Act)

Bill : 45/2017

First Reading : 6 November 2017

Second Reading : 8 January 2018

Notice of Amendments : 8 January 2018

Third Reading : 8 January 2018

Commencement : 1 April 2018 (section 69)

Abbreviations

C.P.	Council Paper
G.N. No. S (N.S.)	Government Notification Number Singapore (New Series)
G.N. No.	Government Notification Number
G.N. No. S	Government Notification Number Singapore
G.N. Sp. No. S	Government Notification Special Number Singapore
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian Subsidiary Legislation)
M. Act	Malayan Act/Malaysia Act
M. Ordinance	Malayan Ordinance
Parl.	Parliament
S.S.G.G. (E) No.	Straits Settlements Government Gazette (Extraordinary) Number
S.S.G.G. No.	Straits Settlements Government Gazette Number

**COMPARATIVE TABLE**  
**INLAND REVENUE AUTHORITY OF**  
**SINGAPORE ACT 1992**

This Act has undergone renumbering in the 2020 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the last Revised Edition.

<b>2020 Ed.</b>	<b>2012 Ed.</b>
—	<b>8—(3)</b> [ <i>Deleted by Act 5 of 2018</i> ]