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The following Act was passed by Parliament on 14 February 2022 and assented to by the President on 25 February 2022:—

REPUBLIC OF SINGAPORE

No. 9 of 2022.

I assent.

HALIMAH YACOB,
President.
25 February 2022.

(LS)

An Act to amend the Economic Expansion Incentives (Relief from Income Tax) Act 1967.

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 is the Economic Expansion Incentives (Relief from Income Tax) (Amendment) Act 2022 and, except for sections 3 and 4, comes into operation on a date that the Minister appoints by notification in the *Gazette*.

(2) Sections 3 and 4 are deemed to have come into operation on 1 April 2021.

New section 3A

2. The Economic Expansion Incentives (Relief from Income Tax) Act 1967 (called in this Act the principal Act) is amended by inserting, immediately after section 3 in Part 1, the following section:

“Assignment of function or power to public body

3A.—(1) This section applies where the Minister, by notification in the *Gazette*, assigns a function or power under a provision of this Act (called in this section an incentive provision) to —

- (a) a public body for which the Minister is the responsible Minister; or
- (b) a public body for which the Minister is not the responsible Minister, after consultation with the responsible Minister of the public body.

(2) Starting on the date the Minister assigns a function or power under an incentive provision to a public body in accordance with subsection (1), a reference to the Minister in that incentive provision includes a reference to the public body.

(3) An assignment by the Minister is subject to such limitations as the Minister may impose.

(4) The public body, when carrying out a function or exercising a power under an incentive provision, is treated as carrying out a function or exercising a power conferred on the public body under the Act that establishes it.

(5) The public body must carry out a function or exercise a power under an incentive provision in accordance with any directions given by the Minister.

(6) A member of the public body who is not from the public sector must not be involved in the carrying out of a function or the exercise of a power under an incentive provision by the public body.

(7) The public body must not delegate a function or power under an incentive provision to any of its members, or to any other person, who is not from the public sector.

(8) Without affecting any obligation as to secrecy or other restriction against the disclosure of information imposed by any law or contract —

(a) a member of the public body who is from the public sector; or

(b) a person to whom a function or power under an incentive provision has been delegated,

that receives or obtains information relating to a person for the purposes of an incentive provision, must not disclose or provide access to such information to a member of the public body, or any other person, who is not from the public sector.

(9) Subsection (8) does not apply to the following information:

(a) information the disclosure of which has been approved by the Minister;

(b) information relating to a person —

(i) for which consent for disclosure has been obtained from the person; or

(ii) that is already in the possession of the public body;

(c) information that is publicly available.

(10) The public body may carry out a function or exercise a power under an incentive provision despite the absence of a quorum at any meeting of the public body because of subsection (6) or (8), and the absence of a quorum does not affect the validity of anything done by the public body at the meeting.

(11) An assignment of a function or power under an incentive provision in accordance with subsection (1) does not affect or prevent the carrying out of any function or exercise of any power by the Minister.

(12) This section does not permit the assignment of —

- (a) any power to make subsidiary legislation; and
- (b) the power in section 60(2).

(13) To avoid doubt, this section applies in addition to, and not in derogation of, section 36 of the Interpretation Act 1965.

(14) In this section —

- (a) a person is from the public sector if the person is a public officer or an employee of a public body; and
- (b) “public body” and “responsible Minister”, in relation to a public body, have the meanings given by section 2(1) of the Public Sector (Governance) Act 2018.”.

Amendment of section 41

3. Section 41(1) of the principal Act is amended by inserting, immediately after the definition of “fixed capital expenditure”, the following definition:

““greenhouse gas” means any greenhouse gas specified in the first column of the First Schedule to the Carbon Pricing Act 2018;”.

Amendment of section 43

4. Section 43 of the principal Act is amended —

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

“(l) for reducing greenhouse gas emissions.”;

- (c) by deleting subsection (7) and substituting the following subsection:

“(7) Approval under this section may only be granted during the period between 1 April 2010 and 31 December 2026 (both dates inclusive) to any company in respect of any project under subsection (1)(j).”; and

- (d) by inserting, immediately after subsection (9), the following subsection:

“(10) Approval under this section may only be granted during the period between 1 April 2021 and 31 December 2026 (both dates inclusive) to a company in respect of any fixed capital expenditure incurred by the company on or after 1 April 2021 on a project mentioned in subsection (1)(l).”.

Miscellaneous amendments

5. The principal Act is amended by deleting the words “, or such person as the Minister may appoint,” in the following provisions:

Section 45(5)

Section 53(3)

Section 55(1)(b)

Section 56(1)(b).
