
First published in the Government *Gazette*, Electronic Edition, on 9 December 2020 at 5 pm.

No. S 1001

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF WORKFARE SPECIAL PAYMENT — SECTION 13(1)(*zp*)) NOTIFICATION 2020

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Exemption
-

In exercise of the powers conferred by section 13(1)(*zp*) of the Income Tax Act, the Minister for Finance makes the following Notification:

Citation and commencement

1. This Notification is the Income Tax (Exemption of Workfare Special Payment — Section 13(1)(*zp*)) Notification 2020 and comes into operation on 9 December 2020.

Exemption

2. Any cash payment to an individual, made by the Government under the scheme known as the Workfare Special Payment that is part of the Budget Statements of the Government dated 18 February 2020 and 26 March 2020 and the ministerial statement of the Minister dated 17 August 2020, is exempt from tax.

Made on 19 November 2020.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[MOF/R060.003.0008.V1; AG/LEGIS/SL/134/2020/30 Vol. 1]