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No. S 1031

INCOME TAX ACT 1947

INCOME TAX
(QUALIFYING MEDIATION AND QUALIFYING MEDIATOR)
(AMENDMENT) RULES 2022

In exercise of the powers conferred by section 7(1) of the Income Tax Act 1947, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Qualifying Mediation and Qualifying Mediator) (Amendment) Rules 2022 and come into operation on 1 April 2023.

Amendment of rule 2

2. In rule 2(1) and (2) of the Income Tax (Qualifying Mediation and Qualifying Mediator) Rules 2016 (G.N. No. S 165/2016), replace “section 13(16)” with “sections 13(16) and 43(10)”.

Made on 27 December 2022.

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

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(To be presented to Parliament under section 7(2) of the Income Tax Act 1947).