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## No. S 132

### INCOME TAX ACT 1947

#### INCOME TAX (SUBSTITUTED OBJECTION PERIOD FOR TRUSTS) RULES 2023

##### ARRANGEMENT OF RULES

###### Rule

1. Citation and commencement
  2. Definition
  3. Substituted period for objection to notice of assessment
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In exercise of the powers conferred by section 7(1) read with section 76(9) of the Income Tax Act 1947, the Minister for Finance makes the following Rules:

#### **Citation and commencement**

1. These Rules are the Income Tax (Substituted Objection Period for Trusts) Rules 2023 and come into operation on 22 March 2023.

#### **Definition**

2. In these Rules, “intestate” has the meaning given by section 3 of the Intestate Succession Act 1967.

#### **Substituted period for objection to notice of assessment**

3.—(1) The period in section 76(3)(b) of the Act within which a trustee of a trust may make an application objecting to a notice of assessment of tax on any income of the trust that is dated on or after 22 March 2023, is substituted with the period of 2 months from the date of the service of the notice of assessment.

(2) Paragraph (1) does not apply to the trustee of a testamentary trust or a trust that arises on the death of an intestate.

Made on 8 March 2023.

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).