
First published in the *Government Gazette*, Electronic Edition, on 4 March 2022 at 5 pm.

No. S 156

INCOME TAX ACT 1947

INCOME TAX
(USE OF CONTAINER —
SECTION 13(4) EXEMPTION)
(AMENDMENT) NOTIFICATION 2022

In exercise of the powers conferred by section 13(4) of the Income Tax Act 1947, the Minister for Finance makes the following Notification:

Citation

1. This Notification is the Income Tax (Use of Container — Section 13(4) Exemption) (Amendment) Notification 2022.

Amendment of paragraph 2

2. Paragraph 2(1) of the Income Tax (Use of Container — Section 13(4) Exemption) Notification 2020 (G.N. No. S 181/2020) is amended by deleting the words “31 December 2022” and substituting the words “31 December 2027”.

Made on 25 February 2022.

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

[R032.012.2340.V1; AG/LEGIS/SL/134/2020/12 Vol. 2]