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**No. S 157**

INCOME TAX ACT 1947

INCOME TAX  
(FINANCE LEASE OF SHIP —  
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 (Finance Lease of Ship — Section 13(4) Exemption) (Amendment) Notification 2022.

**Amendment of paragraphs 3 and 4**

2. The Income Tax (Finance Lease of Ship — Section 13(4) Exemption) Notification 2020 (G.N. No. S 789/2020) is amended by deleting the words “31 December 2023” in paragraphs 3(1) and 4(1) and substituting in each case the words “31 December 2028”.

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]