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## No. S 159

### INCOME TAX ACT 1947

#### INCOME TAX (EXEMPTION OF BENEFITS RECEIVED IN CONNECTION WITH COVID-19 EVENTS) RULES 2022

##### ARRANGEMENT OF RULES

###### Rule

1. Citation and commencement
  2. Exemption
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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 (Exemption of Benefits Received in Connection with COVID-19 Events) Rules 2022 and come into operation on 4 March 2022.

#### **Exemption**

2. For the purposes of section 13X(1)(h) of the Act, the following are exempt from tax:

- (a) a cash payment made by the Government to an individual, under the public scheme known as the COVID-19 Recovery Grant;
- (b) a cash payment made by the Government to an individual, under the public scheme known as the COVID-19 Recovery Grant (Temporary);
- (c) a cash payment made on behalf of the Government to an individual out of a payment made by the Government to

the Market and Hawker Centre Relief Fund, under a public scheme announced by the Government on 23 July 2021;

- (d) a cash payment made on behalf of the Government to a person, under the public scheme known as the Rental Support Scheme.

Made on 1 March 2022.

TAN CHING YEE  
*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).