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INCOME TAX ACT (CHAPTER 134)

INCOME TAX (QUALIFYING MEDIATION AND QUALIFYING MEDIATOR) RULES 2016

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed mediation service providers and mediator certification or accreditation schemes
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In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Qualifying Mediation and Qualifying Mediator) Rules 2016 and come into operation on 21 April 2016.

Prescribed mediation service providers and mediator certification or accreditation schemes

2.—(1) Mediation service providers set out on the Ministry of Law’s website at <https://www.mlaw.gov.sg> are prescribed for the purposes of the definition of “qualifying mediation” in section 13(16) of the Act.

(2) Mediator certification or accreditation schemes set out on that website are prescribed for the purposes of the definition of “qualifying mediator” in section 13(16) of the Act.

Made on 13 April 2016.

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