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No. S 195

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (DEDUCTION FOR RESIDENT INDIVIDUAL) (PRESCRIBED PAYMENT) (AMENDMENT) REGULATIONS 2013

In exercise of the powers conferred by section 39(3) and (3A) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Deduction for Resident Individual) (Prescribed Payment) (Amendment) Regulations 2013 and shall be deemed to have come into operation on 1st November 2012.

New regulation 1A

2. The Income Tax (Deduction for Resident Individual) (Prescribed Payment) Regulations 2012 (G.N. No. S 148/2012) are amended by inserting, immediately after regulation 1, the following regulation:

“Definition

1A. In these Regulations, “relevant date” means a date on or after 20th December 2011 but before 1st November 2012.”.

Amendment of regulation 2

3. Regulation 2 of the Income Tax (Deduction for Resident Individual) (Prescribed Payment) Regulations 2012 is amended —

- (a) by inserting, immediately after the words “A payment”, the words “made on any relevant date”; and

(b) by inserting, immediately after the words “Central Provident Fund (Minimum Sum Topping-Up Scheme) Regulations (Cap. 36, Rg 3)”, the words “in force on that date”.

Made this 18th day of March 2013.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

[R32.13.12 V3; AG/LLRD/SL/134/2010/23 Vol. 1]