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INCOME TAX ACT 1947

INCOME TAX (ELIGIBLE COURSES IN SECTION 14ZG(5)) (AMENDMENT) RULES 2025

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 (Eligible Courses in Section 14ZG(5)) (Amendment) Rules 2025 and come into operation on 28 March 2025.

Replacement of rule 2

2. In the Income Tax (Eligible Courses in Section 14ZG(5)) Rules 2024 (G.N. No. S 354/2024), replace rule 2 with —

“Website from which eligible courses are accessible

2. For the purposes of paragraph (b) of the definition of “eligible course” in section 14ZG(5) of the Act, the eligible courses are specified on an Internet website that is accessible from the Internet website at <https://go.gov.sg/eis-training>.”.

Made on 14 March 2025.

LAI CHUNG HAN
*Permanent Secretary (Development),
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/134/2025/5]

(To be presented to Parliament under section 7(2) of the Income Tax Act 1947).