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No. S 248

INCOME TAX ACT 1947

INCOME TAX (EXEMPTIONS FROM NOTIFICATION UNDER SECTIONS 10J(5) AND 32A(4)) RULES 2022

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Exemption of individual from sections 10J(5) and 32A(4) of Act
 3. Section 10J(5) of Act does not apply to certain donations
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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 (Exemptions from Notification under Sections 10J(5) and 32A(4)) Rules 2022 and are deemed to have come into operation on 16 November 2021.

Exemption of individual from sections 10J(5) and 32A(4) of Act

2. A person who is an individual is exempt from sections 10J(5) and 32A(4) of the Act.

Section 10J(5) of Act does not apply to certain donations

3. Section 10J(5) of the Act does not apply in a case where a person appropriates by way of a donation any trading stock that is perishable.

Made on 28 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).