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**No. S 298**

INCOME TAX (AMENDMENT) ACT 2021

INCOME TAX (AMENDMENT) ACT 2021  
(COMMENCEMENT) NOTIFICATION 2024

In exercise of the powers conferred by section 1(6) of the Income Tax (Amendment) Act 2021, the Minister for Finance makes the following Notification:

1. This Notification is the Income Tax (Amendment) Act 2021 (Commencement) Notification 2024.
2. Sections 5(1)(a) and (2), 37, 38(1)(a) and (2), 39 and 40 of the Income Tax (Amendment) Act 2021 come into operation on 12 April 2024.

Made on 28 March 2024.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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