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**No. S 310**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(PRESCRIBED MONTHS) RULES 2016

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
  2. Prescribed months
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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 (Prescribed Months) Rules 2016 and come into operation on 1 July 2016.

**Prescribed months**

2. For the purposes of section 93(9)(b) of the Act, the months are October, November and December.

Made on 30 June 2016.

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

[R032.018.0003 V13; AG/LEGIS/SL/134/2015/17 Vol. 1]

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