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First published in the Government *Gazette*, Electronic Edition, on 12 April 2024 at 5 pm.

## **No. S 310**

### **INCOME TAX ACT 1947**

#### **INCOME TAX (RELATED PARTY OF APPROVED CONTAINER INVESTMENT ENTERPRISE UNDER SECTION 43P) (AMENDMENT) RULES 2024**

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 (Related Party of Approved Container Investment Enterprise under Section 43P) (Amendment) Rules 2024 and come into operation on 12 April 2024.

#### **Amendment of rule 2**

2. In the Income Tax (Related Party of Approved Container Investment Enterprise under Section 43P) Rules 2021 (G.N. No. S 875/2021), in rule 2, in the definition of “approved container investment enterprise”, in paragraph (b), replace “(or a person appointed by the Minister)” with “(or an authorised body)”.

*[G.N. No. S 40/2023]*

Made on 28 March 2024.

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

[AG/LEGIS/SL/134/2020/28 Vol. 1]

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