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No. S 311

INCOME TAX ACT 1947

INCOME TAX (RELATED PARTY OF APPROVED SHIPPING INVESTMENT ENTERPRISE UNDER SECTION 13P) (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 Shipping Investment Enterprise under Section 13P) (Amendment) Rules 2024 and come into operation on 12 April 2024.

Amendment of rule 2

2. In the Income Tax (Related Party of Approved Shipping Investment Enterprise under Section 13P) Rules 2021 (G.N. No. S 874/2021), in rule 2, in the definition of “approved shipping investment enterprise”, in paragraph (b), replace “(or a person appointed by the Minister)” with “(or an authorised body)”.

[G.N. No. S 39/2023]

Made on 28 March 2024.

LAI WEI LIN
*Second 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).