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**No. S 340**

INCOME TAX (AMENDMENT NO. 2) ACT 2016  
(ACT 15 OF 2016)

INCOME TAX (AMENDMENT NO. 2) ACT 2016  
(COMMENCEMENT) NOTIFICATION 2016

In exercise of the powers conferred by section 1(3) of the Income Tax (Amendment No. 2) Act 2016, the Minister for Finance makes the following Notification:

1. This Notification is the Income Tax (Amendment No. 2) Act 2016 (Commencement) Notification 2016.
2. Sections 2(a) and (b) and 4 to 10 of the Income Tax (Amendment No. 2) Act 2016 come into operation on 20 July 2016.

Made on 19 July 2016.

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

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