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INCOME TAX (AMENDMENT) ACT 2022

INCOME TAX (AMENDMENT) ACT 2022 (COMMENCEMENT) NOTIFICATION 2024

In exercise of the powers conferred by section 1(5) of the Income Tax (Amendment) Act 2022, the Minister for Finance makes the following Notification:

1. This Notification is the Income Tax (Amendment) Act 2022 (Commencement) Notification 2024.

2. Sections 2, 4, 5, 46(*a*), (*b*), (*d*) and (*t*), 47 and 48(*a*), (*b*), (*c*), (*f*), (*g*) and (*h*) of the Income Tax (Amendment) Act 2022 come into operation on 26 April 2024.

Made on 9 April 2024.

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

[AG/LEGIS/LEG/B/2022/18 Vol. 1]