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INCOME TAX ACT 1947

INCOME TAX (ELIGIBLE COURSES IN SECTION 14ZG(5)) RULES 2024

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Website specifying eligible courses
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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 (Eligible Courses in Section 14ZG(5)) Rules 2024 and come into operation on 26 April 2024.

Website specifying eligible courses

2. For the purposes of paragraph (b) of the definition of “eligible course” in section 14ZG(5) of the Act, the eligible courses are specified on the Internet website https://courses.enterprisejobskills.gov.sg/Course_Internet/CourseList.aspx.

Made on 24 April 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).