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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(EXEMPTION OF GOVERNMENT
CASH GRANT — SECTION 13ZA(1)(h))
RULES 2021

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Exemption
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In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Exemption of Government Cash Grant — Section 13ZA(1)(h)) Rules 2021 and come into operation on 22 January 2021.

Exemption

2. For the purposes of section 13ZA(1)(h) of the Act, any cash grant given on behalf of the Government to the owner of any immovable property, under the public scheme for the giving of cash grants to mitigate rental costs that is part of the Budget Statement of the Government dated 26 May 2020, is exempt from tax.

Made on 16 January 2021.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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