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No. S 40

INCOME TAX ACT 1947

INCOME TAX
(RELATED PARTY OF APPROVED CONTAINER
INVESTMENT ENTERPRISE UNDER SECTION 43ZA)
(AMENDMENT) RULES 2023

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 Container Investment Enterprise under Section 43ZA) (Amendment) Rules 2023 and are deemed to have come into operation on 31 December 2021.

Amendment of rule 1

2. In rule 1 of the Income Tax (Related Party of Approved Container Investment Enterprise under Section 43ZA) Rules 2021 (G.N. No. S 875/2021) (called in these Rules the principal Rules), replace “Section 43ZA” with “Section 43P”.

Amendment of rule 2

3. In rule 2 of the principal Rules —
- (a) in the definition of “approved container investment enterprise”, in paragraphs (a) and (b), replace “section 43ZA” with “section 43P”; and
 - (b) in the definition of “approved container investment manager”, replace “section 43ZB” with “section 43Q”.

Amendment of rule 3

4. In rule 3(1) of the principal Rules, replace “section 43ZA” with “section 43P”.

Made on 28 January 2023.

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).