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**No. S 466**

INCOME TAX ACT 1947

INCOME TAX (EXEMPTION OF  
BENEFITS RECEIVED IN CONNECTION WITH  
COVID-19 EVENTS) (AMENDMENT) RULES 2022

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 (Exemption of Benefits Received in Connection with COVID-19 Events) (Amendment) Rules 2022 and come into operation on 3 June 2022.

**Amendment of rule 2**

2. In rule 2 of the Income Tax (Exemption of Benefits Received in Connection with COVID-19 Events) Rules 2022 (G.N. No. S 159/2022) —

(a) in paragraph (d), replace the full-stop at the end with a semi-colon; and

(b) after paragraph (d), insert —

“(e) a cash payment made on behalf of the Government to a person, under the public scheme known as the Small Business Recovery Grant.”.

Made on 23 May 2022.

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

[AG/LEGIS/SL/134/2020/58 Vol. 1]

(To be presented to Parliament under section 7(2) of the Income Tax Act 1947).