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**No. S 577**

INCOME TAX (AMENDMENT) ACT 2022

INCOME TAX (AMENDMENT) ACT 2022  
(COMMENCEMENT) NOTIFICATION 2023

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 2023.
2. Sections 34, 35, 36, 37, 38, 46(e) to (r) and 49(2) and (3) of the Income Tax (Amendment) Act 2022 come into operation on 21 August 2023.

Made on 19 August 2023.

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

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