

---

---

First published in the Government *Gazette*, Electronic Edition, on 26 July 2022 at 5 pm.

**No. S 609**

INCOME TAX ACT 1947

INCOME TAX  
(MEANING OF “PRESCRIBED PROPERTY” IN  
SECTION 13X(6)) RULES 2022

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
  2. Meaning of “prescribed property”
- 

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 (Meaning of “Prescribed Property” in Section 13X(6)) Rules 2022 and are deemed to have come into operation on 16 November 2021.

**Meaning of “prescribed property”**

2. For the purposes of section 13X(5A) of the Act, “prescribed property” is any non-residential property.

Made on 22 July 2022.

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

[H001.090.3030.V1; AG/LEGIS/SL/134/2020/67 Vol. 1]

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