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## No. S 629

### INCOME TAX ACT (CHAPTER 134)

### INCOME TAX (TAX INCENTIVES FOR PARTNERSHIPS) (AMENDMENT) REGULATIONS 2019

In exercise of the powers conferred by section 36(1A) and (1B) of the Income Tax Act, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1.—(1) These Regulations are the Income Tax (Tax Incentives for Partnerships) (Amendment) Regulations 2019.

(2) Regulation 4(1)(b) is deemed to have come into operation on 1 January 2014.

(3) Regulation 5(c), (d) and (e) is deemed to have come into operation on 27 November 2014.

(4) Regulation 5(a) is deemed to have come into operation on 25 March 2016.

(5) Regulations 2, 3 and 4(1)(a), (c) and (f) are deemed to have come into operation on 29 December 2016.

#### **Amendment of regulation 2**

2. Regulation 2(1) of the Income Tax (Tax Incentives for Partnerships) Regulations 2012 (G.N. No. S 685/2012) (called in these Regulations the principal Regulations) is amended by deleting “13H,” in the definition of “adjustment factor”.

#### **Amendment of regulation 3**

3. Regulation 3 of the principal Regulations is amended by deleting “13H,”.

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**Amendment of regulation 5**

- 4.—(1) Regulation 5 of the principal Regulations is amended —
- (a) by deleting the words “regulation 3 and” in paragraph (1);
  - (b) by deleting the words “section 13H(6), (7) and (8)” in paragraph (2)(a) and substituting the words “section 13H(6) and (7)”;
  - (c) by deleting sub-paragraph (c) of paragraph (2) and substituting the following sub-paragraph:
    - “(c) paragraphs (3), (4) and (8) apply instead of section 13H(4) and (5).”;
  - (d) by deleting the words “and donation” in paragraph (3)(a);
  - (e) by deleting the word “donations,” wherever it appears in paragraph (4); and
  - (f) by deleting paragraphs (5), (6) and (7).

(2) Paragraph (1)(d) and (e) has effect for the year of assessment 2013 and subsequent years of assessment.

**Amendment of regulation 7**

5. Regulation 7 of the principal Regulations is amended —
- (a) by deleting the words “section 19B(2A)(a) and (b)” in paragraph (2)(e) and substituting the words “section 19B(2A)(a), (b) and (c)”;
  - (b) by inserting, immediately after sub-paragraph (g) of paragraph (2), the following sub-paragraph:
    - “(ga) to avoid doubt, the reference in section 19B(5) to a company to whom writing-down allowances have been made is a reference to the partnership to whose partners writing-down allowances have been made;”;
  - (c) by deleting the words “section 19B(1A) and (1B)” in paragraph (3) and substituting the words “section 19B(1A), (1B) and (1BAA)”;

- (d) by deleting “2015” in paragraph (3) and substituting “2018”; and
- (e) by deleting the words “section 19B(1A) or (1B)” in paragraph (3) and substituting the words “section 19B(1A), (1B) or (1BAA)”.

*[G.N. No. S 457/2017]*

Made on 12 September 2019.

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

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