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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(DEDUCTION FOR EXPENDITURE
FOR SERVICES OR SECONDMENT TO
INSTITUTIONS OF A PUBLIC CHARACTER) RULES 2019

ARRANGEMENT OF RULES

Rule

1. Citation
 2. Prescribed hourly rate for purposes of section 14ZB of Act
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In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation

1. These Rules are the Income Tax (Deduction for Expenditure for Services or Secondment to Institutions of a Public Character) Rules 2019.

Prescribed hourly rate for purposes of section 14ZB of Act

2. The following rates are prescribed as prescribed hourly rates for the purposes of section 14ZB of the Act:

- (a) in a case where the provision of services by the qualifying employee to the IPC requires the application by the qualifying employee of any specialised or technical skill, knowledge or expertise that is also required to be applied by him or her under his or her contract of services with the qualifying person or central hirer (as the case may be) — \$20 per hour;
- (b) in any other case — \$10 per hour.

Made on 29 November 2019.

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

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