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INTERPRETATION ACT
(CHAPTER 1)

INTERPRETATION
(DELEGATION OF POWERS —
MINISTRY OF FINANCE)
NOTIFICATION 2021

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Delegation of powers under Income Tax Act
 3. Delegation of powers under Property Tax Act
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In exercise of the powers conferred by section 36(1) of the Interpretation Act, the Minister for Finance, with the approval of the President, makes the following Notification:

Citation and commencement

1. This Notification is the Interpretation (Delegation of Powers — Ministry of Finance) Notification 2021 and comes into operation on 16 November 2021.

Delegation of powers under Income Tax Act

2.—(1) The Minister for Finance deposes the powers of the Minister under section 92(2) of the Income Tax Act (Cap. 134), in relation to personal income tax, to the following persons:

- (a) the Comptroller of Income Tax;
- (b) a Deputy Comptroller of Income Tax;
- (c) an Assistant Comptroller of Income Tax.

(2) The exercise of the powers mentioned in sub-paragraph (1) by a person so deputed, is subject to —

- (a) the conditions determined by the President and specified in the letter dated 16 November 2021 sent by the Ministry of Finance to the Comptroller of Income Tax; and
- (b) any new or different condition, exception or qualification as may be determined by the President and specified in any subsequent letter that the Ministry of Finance sends to the Comptroller of Income Tax.

Delegation of powers under Property Tax Act

3.—(1) The Minister for Finance deposes the powers of the Minister under section 69 of the Property Tax Act (Cap. 254) to the following persons:

- (a) the Comptroller of Property Tax;
- (b) a Deputy Comptroller of Property Tax;
- (c) an Assistant Comptroller of Property Tax.

(2) The exercise of the powers mentioned in sub-paragraph (1) by a person so deputed, is subject to —

- (a) the condition determined by the President and specified in the letter dated 16 November 2021 sent by the Ministry of Finance to the Comptroller of Property Tax; and
- (b) any new or different condition, exception or qualification as may be determined by the President and specified in any subsequent letter that the Ministry of Finance sends to the Comptroller of Property Tax.

Made on 13 November 2021.

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

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