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No. S 159

INCOME TAX ACT 1947

INCOME TAX (EXEMPTION OF BENEFITS RECEIVED IN CONNECTION WITH COVID-19 EVENTS) RULES 2022

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Exemption
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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 (Exemption of Benefits Received in Connection with COVID-19 Events) Rules 2022 and come into operation on 4 March 2022.

Exemption

2. For the purposes of section 13X(1)(h) of the Act, the following are exempt from tax:

- (a) a cash payment made by the Government to an individual, under the public scheme known as the COVID-19 Recovery Grant;
- (b) a cash payment made by the Government to an individual, under the public scheme known as the COVID-19 Recovery Grant (Temporary);
- (c) a cash payment made on behalf of the Government to an individual out of a payment made by the Government to

the Market and Hawker Centre Relief Fund, under a public scheme announced by the Government on 23 July 2021;

- (d) a cash payment made on behalf of the Government to a person, under the public scheme known as the Rental Support Scheme;

[S 466/2022 wef 03/06/2022]

- (e) a cash payment made on behalf of the Government to a person, under the public scheme known as the Small Business Recovery Grant.

[S 466/2022 wef 03/06/2022]

Made on 1 March 2022.

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

[H001.090.3030.V1; AG/LEGIS/SL/134/2020/58 Vol. 1]

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