

---

---

First published in the *Government Gazette*, Electronic Edition, on 31 March 2022 at 5 pm.

## No. S 248

### INCOME TAX ACT 1947

#### INCOME TAX (EXEMPTIONS FROM NOTIFICATION UNDER SECTIONS 10J(5) AND 32A(4)) RULES 2022

##### ARRANGEMENT OF RULES

###### Rule

1. Citation and commencement
  2. Exemption of individual from sections 10J(5) and 32A(4) of Act
  3. Section 10J(5) of Act does not apply to certain donations
- 

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 (Exemptions from Notification under Sections 10J(5) and 32A(4)) Rules 2022 and are deemed to have come into operation on 16 November 2021.

##### **Exemption of individual from sections 10J(5) and 32A(4) of Act**

2. A person who is an individual is exempt from sections 10J(5) and 32A(4) of the Act.

##### **Section 10J(5) of Act does not apply to certain donations**

3. Section 10J(5) of the Act does not apply in a case where a person appropriates by way of a donation any trading stock that is perishable.

Made on 28 March 2022.

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

[R032.018.2997.V1; AG/LEGIS/SL/134/2020/65 Vol. 1]

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