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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(PRESCRIBED MONTHS) RULES 2016

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed months
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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 and commencement

1. These Rules are the Income Tax (Prescribed Months) Rules 2016 and come into operation on 1 July 2016.

Prescribed months

2. For the purposes of section 93(9)(b) of the Act, the months are October, November and December.

Made on 30 June 2016.

LIM SOO HOON
*Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.*

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