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No. S 317

INCOME TAX ACT 1947

INCOME TAX (ASSIGNMENT OF FUNCTIONS UNDER SECTION 3A — SINGAPORE TOURISM BOARD) NOTIFICATION 2024

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Assignment of functions
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In exercise of the powers conferred by section 3A of the Income Tax Act 1947, the Minister for Finance, after consultation with the Minister for Trade and Industry, makes the following Notification:

Citation and commencement

1. This Notification is the Income Tax (Assignment of Functions under Section 3A — Singapore Tourism Board) Notification 2024 and comes into operation on 12 April 2024.

Assignment of functions

2. The Minister assigns to the Singapore Tourism Board the following powers of the Minister under the Act:

- (a) the power to approve a firm or company for the purpose of section 14B(1) of the Act;
- (b) the power to approve a trade fair or trade exhibition held in Singapore for the purpose of section 14B(2)(a)(ii) of the Act;
- (c) the power to approve expenses for the purpose of section 14B(2)(aa) of the Act;

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- (d) the power to approve a trade fair or trade exhibition for the purpose of section 14B(2)(ab) of the Act;
 - (e) the power to specify the maximum amount of expenditure or any item thereof, mentioned in section 14B(3) of the Act;
 - (f) the powers to allow a deduction of an expense and to impose conditions, mentioned in section 14B(5) of the Act.

Made on 28 March 2024.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

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