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**No. S 329**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(PRESCRIBED SHIP MANAGEMENT SERVICES)  
RULES 2017

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
  2. Prescribed ship management services
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In exercise of the powers conferred by section 7 of the Income Tax Act, the Minister for Finance makes the following Rules:

**Citation and commencement**

1. These Rules are the Income Tax (Prescribed Ship Management Services) Rules 2017 and are deemed to have come into operation on 24 February 2015.

**Prescribed ship management services**

2. The following are prescribed ship management services under the definition of that term in section 13A(16) of the Act:

- (a) making a purchase or sale of a ship, or a decision regarding its ownership;
- (b) deciding on a ship's flag and registry;
- (c) sourcing for and deciding on financing for a ship's acquisition;
- (d) awarding contracts, entering into alliances, or deciding on pooling, in respect of a ship;
- (e) securing a ship's employment or its cargo;

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- (f) planning a ship's route and tonnage, including the issuance of voyage instructions;
  - (g) appointing a ship manager, ship agent or stevedore for a ship;
  - (h) collecting or arranging for the collection of freight, charter hire, or other payment in exchange for a ship's use;
  - (i) arranging insurance for a ship;
  - (j) undertaking crew-related matters for a ship, including the provision of qualified crew, the appointment of a crew manager, the provision of crew training or the arrangement of crew insurance;
  - (k) arranging or supervising dry-docking, repair, overhaul, alteration, maintenance or lay-up of a ship;
  - (l) ensuring that a ship is adequately equipped with supplies, provisions, spares, stores and lubricating oil;
  - (m) supervising the construction, conversion or registration of a ship;
  - (n) liaising with the relevant competent authorities or bodies on safety and manning requirements for a ship and any other similar matters;
  - (o) arranging for the provision of bunkers for a ship;
  - (p) providing post-fixture services for a ship, including —
    - (i) voyage estimating; or
    - (ii) accounting or calculation of hire, freight, demurrage, or despatch moneys, due from or to charterers;
  - (q) arranging for surveys of a ship;
  - (r) undertaking any work requiring technical expertise (including basic design and front end engineering works) for a ship;
  - (s) appointing surveyors and technical consultants for a ship;
  - (t) supervising a sale and the physical delivery of a ship;

- (u) arranging for the sampling and testing of bunkers for a ship;
- (v) providing pre-purchase inspection of a ship;
- (w) ensuring that organisational, flag state, local port state and international requirements in relation to a ship are complied with (including auditing such requirements);
- (x) supervising the maintenance and general efficiency of a ship.

Made on 22 June 2017.

NG HOW YUE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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