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## No. S 354

### INCOME TAX ACT 1947

#### INCOME TAX (ELIGIBLE COURSES IN SECTION 14ZG(5)) RULES 2024

##### ARRANGEMENT OF RULES

###### Rule

1. Citation and commencement
  2. Website specifying eligible courses
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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 (Eligible Courses in Section 14ZG(5)) Rules 2024 and come into operation on 26 April 2024.

#### **Website specifying eligible courses**

2. For the purposes of paragraph (b) of the definition of “eligible course” in section 14ZG(5) of the Act, the eligible courses are specified on the Internet website [https://courses.enterprisejobskills.gov.sg/Course\\_Internet/CourseList.aspx](https://courses.enterprisejobskills.gov.sg/Course_Internet/CourseList.aspx).

Made on 24 April 2024.

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

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