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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 from which eligible courses are accessible
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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 from which eligible courses are accessible

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 an Internet website that is accessible from the Internet website at <https://go.gov.sg/eis-training>.

[S 208/2025 wef 28/03/2025]

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).