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**No. S 599**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(DEDUCTION FOR  
QUALIFYING TRAINING EXPENDITURE)  
(PRESCRIBED CLASSES OF INDIVIDUALS)  
RULES 2013

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
  2. Prescribed classes of individuals  
The Schedule
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In exercise of the powers conferred by sections 7 and 14R(6) (definition of “employee”) of the Income Tax Act, the Minister for Finance hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the Income Tax (Deduction for Qualifying Training Expenditure) (Prescribed Classes of Individuals) Rules 2013 and shall have effect for the year of assessment 2012 and subsequent years of assessment.

**Prescribed classes of individuals**

2. The classes of individuals set out in the Schedule are prescribed for the purposes of the definition of “employee” in section 14R(6) of the Act.

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## THE SCHEDULE

Rule 2

### CLASSES OF INDIVIDUALS

1. Salespersons registered under the Estate Agents Act (Cap. 95A).
2. Representatives within the meaning of the Financial Advisers Act (Cap. 110) who satisfy the requirements of section 23B(1)(a) or (b) of that Act, or who are exempted under that Act from those requirements.
3. Representatives within the meaning of the Securities and Futures Act (Cap. 289) who satisfy the requirements of section 99B(1)(a), (b), (c) or (d) of that Act, or who are exempted under that Act from those requirements.
4. Insurance agents of insurers licensed under the Insurance Act (Cap. 142) who satisfy the requirements of section 35M of that Act.
5. Hirers of taxis from taxi service operators licensed under the Road Traffic Act (Cap. 276).

Made this 12th day of September 2013.

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).