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## No. S 609

### INCOME TAX ACT 1947

#### INCOME TAX (MEANING OF “PRESCRIBED PROPERTY” IN SECTION 13X(6)) RULES 2022

##### ARRANGEMENT OF RULES

###### Rule

1. Citation and commencement
  2. Meaning of “prescribed property”
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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 (Meaning of “Prescribed Property” in Section 13X(6)) Rules 2022 and are deemed to have come into operation on 16 November 2021.

#### **Meaning of “prescribed property”**

2. For the purposes of section 13X(5A) of the Act, “prescribed property” is any non-residential property.

Made on 22 July 2022.

TAN CHING YEE  
*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).