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INCOME TAX ACT 1947

INCOME TAX (NOTICE TO ATTEND COURT) RULES 2023

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed information
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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 (Notice to Attend Court) Rules 2023 and come into operation on 1 January 2024.

Prescribed information

2. A notice served on a person to attend court under section 102A of the Act must contain the following information:

- (a) the name, identification number and address of the person;
- (b) the offence that the person is alleged to have committed;
- (c) the sentence provided under the Act for that offence;
- (d) the date and time at which the person must attend court and the description of the court;
- (e) the consequence under section 102A(5) of the Act if the person fails to comply with the notice;
- (f) the name and designation of the person issuing the notice.

Made on 8 November 2023.

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).