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INCOME TAX ACT 1947

INCOME TAX (DEDUCTION UNDER SECTION 14ZH) (PRESCRIBED PERCENTAGES) RULES 2023

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed percentages
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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 (Deduction under Section 14ZH) (Prescribed Percentages) Rules 2023 and come into operation on 26 December 2023.

Prescribed percentages

2.—(1) For the purpose of section 14ZH of the Act, the prescribed percentages are —

- (a) where the delivery services are performed on foot, by public transport or by the use of a bicycle (not being power-assisted) — 20%;
- (b) where the delivery services are performed by the use of a power-assisted bicycle, a motorised personal mobility device or a motor cycle — 35%; and
- (c) where the delivery services are performed by the use of a van — 60%.

(2) For the avoidance of doubt, the delivery services mentioned in paragraph (1)(b) and (c) may be performed partly on foot.

Made on 15 December 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).