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INCOME TAX ACT 1947

INCOME TAX (PRESCRIBED AUTHORITIES UNDER SECTION 34K) REGULATIONS 2024

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Prescribed authorities
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In exercise of the powers conferred by section 34K(13) of the Income Tax Act 1947, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Prescribed Authorities under Section 34K) Regulations 2024 and come into operation on 2 December 2024.

Prescribed authorities

2. The Inland Revenue Authority of Singapore and the Maritime and Port Authority of Singapore are each an authority prescribed for the purposes of section 34K(6) of the Act.

Made on 28 November 2024.

LAI CHUNG HAN
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Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/134/2020/95]