



THE STATUTES OF THE REPUBLIC OF SINGAPORE

**INLAND REVENUE AUTHORITY OF
SINGAPORE ACT 1992**

2020 REVISED EDITION

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Inland Revenue Authority of Singapore Act 1992

ARRANGEMENT OF SECTIONS

PART 1

PRELIMINARY

Section

1. Short title
2. Interpretation

PART 2

ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

3. Establishment and incorporation of Inland Revenue Authority of Singapore
4. Common seal
5. Constitution of Authority

PART 3

FUNCTIONS AND POWERS OF AUTHORITY

6. Functions of Authority
7. Powers of Authority
- 7A. Directions by Minister
8. Appointment of committees and delegation of powers

PART 4

PROVISIONS RELATING TO STAFF

9. Chief executive officer, officers and employees, etc.
10. Protection from personal liability
11. [*Repealed*]

PART 5

FINANCIAL PROVISIONS

Section

- 12. Funds of Authority
- 13. Power to borrow
- 13A. Issue of shares, etc.
- 14. Grants
- 15. Bank accounts and application of revenue
- 16. Power of investment
- 17. Financial year

PART 6

TRANSFER OF ASSETS, LIABILITIES AND EMPLOYEES

- 18. Transfer to Authority of property, assets and liabilities of Inland Revenue Department
- 19. Transfer of employees
- 20. Pension rights, etc., of Government employees to be preserved
- 21. No benefits in respect of abolition or reorganisation of office
- 22. Existing contracts
- 23. Continuation and completion of disciplinary proceedings
- 24. Misconduct or neglect of duty by employee before transfer

PART 7

GENERAL

- 25. No proceedings against Authority as agent of Government
 - 26. Proceedings conducted by officers of Authority
 - 27. Preservation of secrecy
 - 28. Authority's symbol
 - 29. [*Repealed*]
 - 30. Power of Minister to amend Third and Fourth Schedules
 - 31. Regulations
 - First Schedule — Constitution and proceedings of Authority
 - Second Schedule
 - Third Schedule — Specified acts
 - Fourth Schedule — Specified offices
-

An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

[1 September 1992]

PART 1

PRELIMINARY

Short title

1. This Act is the Inland Revenue Authority of Singapore Act 1992.

Interpretation

2. In this Act, unless the context otherwise requires —
 - “Authority” means the Inland Revenue Authority of Singapore established under section 3;
 - “Chairperson” means the Chairperson of the Authority and includes any temporary Chairperson of the Authority;
 - “chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;
 - “Deputy Chairperson” means the Deputy Chairperson of the Authority and includes any temporary Deputy Chairperson of the Authority;
 - “member” means a member of the Authority.

PART 2

ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

Establishment and incorporation of Inland Revenue Authority of Singapore

3. A body called the Inland Revenue Authority of Singapore is established, which is a body corporate with perpetual succession and a common seal and is by that name capable of —