

**Income Tax (Exemption of Government Cash Grant — Section 13ZA(1)(h))
Rules 2021**

Table of Contents

Enacting Formula

1 Citation and commencement

2 Exemption

No. S 37

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(EXEMPTION OF GOVERNMENT
CASH GRANT — SECTION 13ZA(1)(h))
RULES 2021**

In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Exemption of Government Cash Grant — Section 13ZA(1)(h)) Rules 2021 and come into operation on 22 January 2021.

Exemption

2. For the purposes of section 13ZA(1)(h) of the Act, any cash grant given on behalf of the Government to the owner of any immovable property, under the public scheme for the giving of cash grants to mitigate rental costs that is part of the Budget Statement of the Government dated 26 May 2020, is exempt from tax.