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## ACTS SUPPLEMENT

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The following Act was passed by Parliament on 29th February 2016 and assented to by the President on 1st April 2016:—

### REPUBLIC OF SINGAPORE

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**No. 2 of 2016.**

I assent.

TONY TAN KENG YAM,  
*President.*  
*1st April 2016.*



An Act to amend the Income Tax Act (Chapter 134 of the 2014 Revised Edition) and to make related amendments to the Economic Expansion Incentives (Relief from Income Tax) Act (Chapter 86 of the 2005 Revised Edition) and the Stamp Duties Act (Chapter 312 of the 2006 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

**Short title and commencement**

- 1.—(1) This Act is the Income Tax (Amendment) Act 2016.
- (2) Section 11(1)(*m*), (*n*) and (*q*) is deemed to have come into operation on 23 February 2010.
- (3) Section 3 is deemed to have come into operation on 25 April 2013.
- (4) Section 20(1)(*a*) is deemed to have come into operation on 22 February 2014.
- (5) Section 10(*a*) is deemed to have come into operation on 1 April 2014.
- (6) Section 15(*i*) is deemed to have come into operation on 1 September 2014.
- (7) Sections 9(1)(*a*), (*c*) to (*f*) and (*h*), 11(1)(*b*), (*c*), (*h*), (*i*), (*k*), (*l*) and (*p*), 14(1)(*b*), 31(*b*) and (*c*) and 33(*a*), (*c*) to (*j*), (*l*) and (*n*) to (*q*) are deemed to have come into operation on 24 February 2015.
- (8) Section 49 is deemed to have come into operation on 18 March 2015.
- (9) Sections 8(1)(*c*) to (*f*), 15(*a*) to (*h*) and (*j*), (*k*) and (*l*), 16(*a*), 17(*b*), 24, 26(1)(*b*) and (*c*), 27, 34, 52(*a*), 54 and 55 are deemed to have come into operation on 1 April 2015.
- (10) Sections 10(*b*) and 13 are deemed to have come into operation on 29 May 2015.
- (11) Section 5(1)(*d*), (*e*) and (*f*) is deemed to have come into operation on 1 June 2015.
- (12) Sections 16(*b*) and (*c*), 17(*a*) and (*c*), 18, 40(*a*) and 52(*b*) are deemed to have come into operation on 1 July 2015.
- (13) Sections 25(1)(*b*) and (*d*), 35(*a*), 36(1)(*b*), 38(*c*), 39(*b*) and (*e*) and 56 are deemed to have come into operation on 1 January 2016.
- (14) Sections 4(*b*) and (*p*), 35(*b*), (*c*) and (*d*), 37, 38(*a*), (*b*) and (*d*), 39(*a*), (*c*) and (*d*) and 43 come into operation on 1 July 2016.

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**Amendment of section 2**

**2.** Section 2 of the Income Tax Act (called in this Act the principal Act) is amended —

- (a) by inserting, immediately after the word “sections” in the definition of “Comptroller” in subsection (1), “37IE(7),”; and
- (b) by inserting, immediately after subsection (2), the following subsection:

“(3) In this Act, a ship (as defined in section 2(1) of the Merchant Shipping Act (Cap. 179)) is used for offshore oil or gas activity if it is used for the exploration or exploitation of offshore oil or gas, or to support any activity that is ancillary to such exploration or exploitation.”.

**Amendment of section 6**

**3.** Section 6 of the principal Act is amended by inserting, immediately after subsection (11), the following subsection:

“(11A) Despite anything in this section, the Comptroller —

(a) may furnish to —

- (i) the chief executive officer of the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act (Cap. 138A); or
- (ii) an officer duly authorised by the chief executive officer,

any information required for the performance of the official duties of the chief executive officer or authorised officer in administering the public scheme known as the wage credit scheme; and

- (b) may allow the chief executive officer or authorised officer such access to any records or documents as may be necessary for the performance of those official duties.”.

**Amendment of section 8A****4. Section 8A of the principal Act is amended —**

- (a) by inserting, immediately after the word “document” in subsection (1)(a), the words “, and the provision of any information to the Comptroller under section 65B(3)”;
- (b) by deleting the word “Any” in subsection (3) and substituting the words “Subject to sections 45(1B) and 45D(2A), any”;
- (c) by inserting, immediately after the word “document” in subsection (4), the words “, or provide any information to the Comptroller,”;
- (d) by inserting, immediately after the words “is filed or submitted” in subsections (5) and (6), the words “, or any information is provided,”;
- (e) by deleting the words “filed or submitted” in subsections (5)(a) and (6)(a) and substituting in each case the words “filed, submitted or provided”;
- (f) by deleting the words “statement or document” in subsection (6)(a) and substituting the words “statement, document or information”;
- (g) by inserting, immediately after the words “statement or document,” in subsection (6)(b), the words “or provide the information,”;
- (h) by deleting the words “statement or document that was filed or submitted” in subsections (8)(a) and (9)(a) and substituting in each case the words “statement, document or information that was filed, submitted or provided”;
- (i) by inserting, immediately after the word “submitted” in subsection (8)(i), the word “, provided”;
- (j) by deleting the words “statement or document was filed or submitted” in subsection (9) and substituting the words “statement, document or information was filed, submitted or provided”;

- (k) by deleting the words “submit or serve the return, estimate, statement, document” in subsection (10)(a)(i) and substituting the words “submit, provide or serve the return, estimate, statement, document, information”;
- (l) by inserting, immediately after the word “document” in subsection (10)(a)(ii), the word “, information”;
- (m) by inserting, immediately after the words “statement, document” in subsection (11), the word “, information”;
- (n) by deleting the words “that document” in subsection (11) and substituting the words “that return, estimate, statement, document, information or notice”;
- (o) by deleting the words “or document that is filed or submitted” in subsection (13)(b) and substituting the words “, document or information that is filed, submitted or provided”; and
- (p) by inserting, immediately after subsection (13), the following subsection:

“(14) In this section, to avoid doubt, “document” includes a notice required to be given under section 45(1)(b) or 45D(2).”.

### **Amendment of section 10**

**5.—**(1) Section 10 of the principal Act is amended —

- (a) by deleting subsection (5) and substituting the following subsection:

“(5) In subsection (4) —  
“foreign ship” has the meaning given to it in section 13F(6);  
“Singapore ship” has the meaning given to it in section 13A(16).”;
- (b) by deleting the words “subsections (4) and (5)” in subsection (5A) and substituting the words “subsection (4)”;