

**Income Tax (Amendment) Act 2013
(No. 19 of 2013)**

Table of Contents

Long Title

Enacting Formula

- 1 Short title and commencement**
- 2 Amendment of section 2**
- 3 Amendment of section 6**
- 4 Amendment of section 10**
- 5 Amendment of section 10C**
- 6 Amendment of section 10F**
- 7 Amendment of section 13**
- 8 Repeal and re-enactment of section 13B**
- 9 Amendment of section 13J**
- 10 Amendment of section 13L**
- 11 Amendment of section 13M**
- 12 Amendment of section 13P**
- 13 Amendment of section 14**
- 14 Repeal of section 14J**
- 15 Amendment of section 14Q**

16 New section 14V

17 New section 14W

18 Amendment of section 15

19 Amendment of section 19

20 Amendment of section 21

21 Amendment of section 26

22 Amendment of section 34C

23 Amendment of section 37I

24 New sections 37IA and 37IB

25 Amendment of section 37J

26 Amendment of section 37M

27 Amendment of section 43

28 Amendment of section 43N

29 Repeal of section 43O

30 Amendment of section 43ZC

31 Amendment of section 45

32 Amendment of section 45A

33 Amendment of section 65B

34 Repeal and re-enactment of section 65C and new sections 65D and 65E

- 35 New section 92D**
- 36 Amendment of section 93A**
- 37 Amendment of section 94**
- 38 Amendment of section 95**
- 39 Amendment of section 96**
- 40 Amendment of section 96A**
- 41 Amendment of section 105A**
- 42 Amendment of section 105B**
- 43 Repeal of section 105C**
- 44 Amendment of section 105D**
- 45 Amendment of section 105E**
- 46 Amendment of section 105F**
- 47 New section 105GA**
- 48 Repeal and re-enactment of Part XXB**
- 49 Miscellaneous amendments arising from abolition of imputation system**
- 50 Miscellaneous amendments**
- 51 Remission of tax for year of assessment 2013**
- 52 Savings provision**
- 53 Consequential amendment to Economic Expansion Incentives (Relief from Income Tax) Act**

Date of Commencement: 28th November 2013 Sections 2, 3, 4(a) and (b), 5, 6, 7(e), (f), (g) and (j), 9, 10, 11, 13, 14, 16 to 21, 23 to 26, 27(a), 33 to 48, 51 and 52

Date of Commencement: 1st January 2014 Sections 4(c), 7(a) and (k) to (q), 8, 12, 28, 31, 32 and 49

An Act to amend the Income Tax Act (Chapter 134 of the 2008 Revised Edition) and to make a consequential amendment to the Economic Expansion Incentives (Relief from Income Tax) Act (Chapter 86 of the 2005 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 may be cited as the Income Tax (Amendment) Act 2013.
- (2) Section 22 shall be deemed to have come into operation on 22nd January 2009.
- (3) Section 7(h) and (r) shall be deemed to have come into operation on 1st October 2009.
- (4) Section 15 shall be deemed to have come into operation on 18th December 2012.
- (5) Sections 29, 50 and 53 shall be deemed to have come into operation on 25th February 2013.
- (6) Section 27(b) shall be deemed to have come into operation on 26th February 2013.
- (7) Section 30 shall be deemed to have come into operation on 1st April 2013.
- (8) Section 7(b), (c), (d) and (i) shall be deemed to have come into operation on 28th June 2013.
- (9) Sections 4(c), 7(a) and (k) to (q), 8, 12, 28, 31, 32 and 49 shall come into operation on 1st January 2014.

Amendment of section 2

2. Section 2(1) of the Income Tax Act (referred to in this Act as the principal Act) is amended by inserting, immediately after the definition of “incapacitated person”, the following definition:

“ “information subject to legal privilege” means —

- (a) communications between an advocate and solicitor and his client or any person representing his client made in connection with the giving of legal advice to the client; and