



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## ACTS SUPPLEMENT

*Published by Authority*

---

---

**NO. 4]**

**FRIDAY, MARCH 2**

**[2012**

---

---

First published in the *Government Gazette*, Electronic Edition, on 29th February 2012 at 5:00 pm.

The following Act was passed by Parliament on 18th January 2012 and assented to by the President on 21st February 2012:—

**REPUBLIC OF SINGAPORE**

---

**No. 1 of 2012.**

I assent.

(LS)

TONY TAN KENG YAM,  
*President.*  
*21st February 2012.*

An Act to amend 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 Economic Expansion Incentives (Relief from Income Tax) (Amendment) Act 2012.

(2) Sections 5, 6 and 7 shall be deemed to have come into operation on 1st April 2010.

**Amendment of section 3**

2. Section 3 of the Economic Expansion Incentives (Relief from Income Tax) Act (referred to in this Act as the principal Act) is amended by inserting, immediately after the definition of “approved royalties, fees or contributions”, the following definition:

“ “certificate” includes a letter or other document issued by the Minister to a company pursuant to an application made by the company under a provision of this Act;”.

**Amendment of section 18**

3. Section 18 of the principal Act is amended by deleting the words “a period of 5 years or such longer period, not exceeding 15 years” and substituting the words “such period, not exceeding 15 years”.

**Amendment of section 19J**

4. Section 19J of the principal Act is amended —

(a) by inserting, immediately after subsection (5), the following subsection:

“(5A) In the case of a development and expansion company that is approved as such on or after the date the Economic Expansion Incentives (Relief from Income Tax) (Amendment) Act 2012 is published in the *Gazette* or which has been granted on or after that date an extension of its tax relief period, the concessionary rate of tax applicable to its expansion income that is derived by it at any time on or after the date of its approval or during the extension period (as the case may be), and