



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

ACTS SUPPLEMENT

Published by Authority

NO. 26]

FRIDAY, DECEMBER 21

[2012

First published in the *Government Gazette*, Electronic Edition, on 18th December 2012 at 5:00 pm.

The following Act was passed by Parliament on 14th November 2012 and assented to by the President on 5th December 2012:—

REPUBLIC OF SINGAPORE

No. 29 of 2012.

I assent.

(LS)

TONY TAN KENG YAM,
President.
5th December 2012.

An Act to amend the Income Tax Act (Chapter 134 of the 2008 Revised Edition) and to make related amendments 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 2012.

(2) Section 28(a) shall be deemed to have come into operation on 1st April 2008.

(3) Section 5(b) shall be deemed to have come into operation on 22nd February 2010.

(4) Section 33(a), (b), (d), (e), (h), (i), (j), (o), (p) and (t) shall be deemed to have come into operation on 1st April 2010.

(5) Sections 12 and 25(a) to (f), (h) and (i) shall be deemed to have come into operation on 1st January 2011.

(6) Sections 4, 5(a), (c), (d) and (e) and 9 shall be deemed to have come into operation on 1st June 2011.

(7) Sections 3(b), (c), (d) and (e), 33(c), (f), (g), (k) to (n), (q), (r), (s), (u) and (v), 42 and 44 shall be deemed to have come into operation on 17th February 2012.

(8) Sections 38 and 39 shall be deemed to have come into operation on 29th February 2012.

(9) Section 20 shall be deemed to have come into operation on 1st March 2012.

(10) Sections 13, 17 and 37(b) shall be deemed to have come into operation on 1st April 2012.

(11) Sections 11 and 51(d) shall be deemed to have come into operation on 1st June 2012.

(12) Sections 10(a), (c), (d), (e), (j) and (k), 41 and 43 shall be deemed to have come into operation on 1st July 2012.

(13) Section 3(f) and (g) (in relation to section 13(1)(zp)) shall have effect for the year of assessment 2006 and subsequent years of assessment.

(14) Section 3(g) (in relation to section 13(1)(zq)) shall have effect for the year of assessment 2007 and subsequent years of assessment.

(15) Section 24(c) and (d) shall have effect for the year of assessment 2008 and subsequent years of assessment.

(16) Sections 14(a) and (d) and 15(a), (c) and (f) shall have effect for the year of assessment 2009 and subsequent years of assessment.

(17) Section 24(a) shall have effect for the year of assessment 2010 and subsequent years of assessment.

(18) Sections 3(g) (in relation to section 13(1)(zr)), (h) and (i), 15(b), 19, 21(a), 32(a), (b) (in relation to section 37I(5) and (6)), (e), (h), (j), (k) and (m) and 51(b) shall have effect for the year of assessment 2011 and subsequent years of assessment.

(19) Section 47 shall have effect for the year of assessment 2012.

(20) Sections 2(c) to (f), 14(b), (c) and (e) to (h), 15(d) and (e), 23, 32(b) (in relation to section 37I(4A) to (4E)), (c), (d), (f), (g), (i) and (l), 50 and 51(c) shall have effect for the year of assessment 2012 and subsequent years of assessment.

(21) Sections 2(a) and (b), 6, 10(f) to (i), 21(b), 24(b), 27, 28(b), 29(c) and (d), 30, 32(b) (in relation to section 37I(4)) and (n), 34, 35(a) to (d) and (f), 36, 37(a), 40, 45, 46, 49, 51(a) and 53 shall have effect for the year of assessment 2013 and subsequent years of assessment.

(22) Section 35(e) shall have effect for the year of assessment 2014 and subsequent years of assessment.

Amendment of section 2

2. Section 2 of the Income Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the words “or a Hindu joint family,” in the definition of “earned income” in subsection (1);
- (b) by deleting the words “or Hindu joint family, as the case may be,” in paragraph (a) of the definition of “earned income” in subsection (1);

- (c) by inserting, at the end of paragraph (f) of the definition of “research and development” in subsection (1), the word “or”;
- (d) by deleting the word “or” at the end of paragraph (g) of the definition of “research and development” in subsection (1);
- (e) by deleting paragraph (h) of the definition of “research and development” in subsection (1); and
- (f) by deleting subsection (3).

Amendment of section 13

3. Section 13 of the principal Act is amended —

- (a) by deleting paragraphs (g) and (z) of subsection (1);
- (b) by deleting the words “payments made” in subsection (1)(o) and substituting the words “subject to paragraph (oa), payments made or liable to be made”;
- (c) by deleting the words “on or after 1st April 1991” in subsection (1)(o)(i) and substituting the words “at any time during the period from 1st April 1991 to 16th February 2012 (both dates inclusive)”;
- (d) by deleting the words “on or after 27th February 2004” in subsection (1)(o)(ii) and substituting the words “at any time during the period from 27th February 2004 to 16th February 2012 (both dates inclusive)”;
- (e) by inserting, immediately after paragraph (o) of subsection (1), the following paragraph:
 - “(oa) payments liable to be made on or after 17th February 2012 to a person not resident in Singapore (excluding any permanent establishment in Singapore) for the charter of any ship under any agreement or arrangement;”;
- (f) by deleting the word “and” at the end of subsection (1)(zn);

(g) by deleting the full-stop at the end of paragraph (zo) of subsection (1) and substituting a semi-colon, and by inserting immediately thereafter the following paragraphs:

“(zp) any contribution to the Central Provident Fund in respect of an individual, and any cash payment to an individual, made by the Government under the Workfare Bonus Scheme, the Workfare Special Payment scheme, the Workfare Special Bonus scheme or such other similar scheme involving similar contributions or payments by the Government as the Minister may, by notification in the *Gazette*, approve;

(zq) any contribution to the Central Provident Fund in respect of an individual, and any cash payment to an individual, made by the Government under the Workfare Income Supplement Scheme established under Part VIA of the Central Provident Fund Act (Cap. 36); and

(zr) any contribution by the Government to the PSE account, or an account in the Central Provident Fund, of an individual who is or was a national serviceman, as part of the National Service Recognition Award.”;

(h) by inserting, immediately after the definition of “medisave contribution ceiling” in subsection (16), the following definition:

“ “national serviceman” has the same meaning as in the Enlistment Act (Cap. 93);”; and

(i) by inserting, immediately after the definition of “prepayment fee” in subsection (16), the following definition:

“ “PSE account” has the same meaning as in the Education Endowment and Savings Schemes Act (Cap. 87A);”.