

**Income Tax (Amendment) Act 2008  
(No. 34 of 2008)**

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**REPUBLIC OF SINGAPORE  
GOVERNMENT GAZETTE  
ACTS SUPPLEMENT**

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The following Act was passed by Parliament on 18th November 2008 and assented to by the President on 4th December 2008:—

**INCOME TAX (AMENDMENT) ACT 2008**

**(No. 34 of 2008)**

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I assent.

**S R NATHAN**  
*President*  
4th December 2008.

**Date of Commencement: 16th December 2008**

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

(2) Sections 2(*b*) and 23 shall be deemed to have come into operation on 13th February 2007.

(3) Section 31(*a*) and (*b*) (in relation to section 37(18A) and (18D)) shall be deemed to have come into operation on 15th February 2007.

(4) Sections 8 and 16 shall be deemed to have come into operation on 1st September 2007.

(5) Section 6(*g*) shall be deemed to have come into operation on 6th December 2007.

(6) Section 40 shall be deemed to have come into operation on 17th January 2008.

(7) Sections 6(*c*), (*d*) and (*e*), 11, 12, 13, 24, 25(*b*) (in relation to the insertion of section 14Q) and 32(*b*) (in relation to section 37C(15)(*e*)) shall be deemed to have come into operation on 16th February 2008.

(8) Sections 17(*a*) (in relation to section 13S(1)(*a*) and (*b*), (1A) and (1B)) and (*d*), 18, 30, 42, 55 and 57(*c*) shall be deemed to have come into operation on 1st April 2008.

(9) Section 46 shall come into operation on 1st January 2009.

(10) Section 19(*b*) to (*l*) shall have effect for the year of assessment 2008 and subsequent years of assessment.

(11) Sections 2(*a*) and (*c*), 5, 7, 9, 10, 14, 17(*a*) (in relation to section 13S(1)(*c*)), (*b*) and (*c*), 19(*a*), 20, 21, 22, 25(*a*) (in relation to section 15(1)(*i*)(ii) and (iii)) and (*b*) (in relation to the insertion of section 14DA), 26, 27, 29, 32(*b*) (in relation to section 37C(15)(*f*)), (*c*) and (*d*), 33, 34, 35, 36, 38, 39, 45, 47, 48, 49, 50, 53(*b*) and (*c*), 54 and 57(*a*), (*b*) and (*d*) shall have effect for the year of assessment 2009 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 definition of “research and development” in subsection (1) and substituting the following definition: