

Income Tax (Amendment) Ordinance

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Bill No: 170/1962

Read the first time: 14th March 1962

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Income Tax (Amendment) Ordinance

Bill No. 170/1962

Read the first time on 14th March 1962.

An Ordinance to amend the Income Tax Ordinance (*Chapter 166 of the Revised Edition*).

Be it enacted by the Yang di-Pertuan Negara with the advice and consent of the

Legislative Assembly of Singapore, as follows: —

Short title and commencement

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1962, and shall be deemed to have come into operation on the 1st day of January 1962.

Amendment of section 37

2. Section 37 of the Income Tax Ordinance (hereinafter in this Ordinance referred to as the “principal Ordinance”) is hereby amended by inserting immediately after subsection (3) thereof the following new subsection: —

“(4) No deduction shall be allowed under this section to any person in respect of any sum which has been allowed as a deduction under this section against the income of his or her spouse chargeable in his or her own name.”.

Amendment of section 39

3. Subsection (2) of section 39 of the principal Ordinance is hereby amended —

- (a) by deleting the expression “of one thousand dollars” appearing in the second and third lines of paragraph (a) thereof and substituting therefor the expression “equal to the amount by which the sum of one thousand dollars exceeds the amount of earned income chargeable in the wife’s own name”;
- (b) by inserting immediately after proviso (v) to paragraph (d) thereof the following new proviso: —

“(vi) where two or more persons are entitled to claim a deduction in respect of the same child for the same year of assessment, the deduction due under this paragraph shall be apportioned by the Comptroller between such persons in the same proportion as each such person contributes to the maintenance or education of that child;”;

- (c) by deleting the full-stop appearing at the end of proviso (iii) to paragraph (e) thereof and substituting therefor a semi-colon; and

- (d) by adding immediately thereafter the following new proviso: —

“(iv) no such deduction shall include any sum which has been claimed and allowed to a husband or wife under this paragraph.”.

Amendment of section 51