

## **Deduction of Income Tax (Employments) Rules**

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### **Legislative History**

INCOME TAX ACT  
(CHAPTER 134, SECTION 7)

DEDUCTION OF INCOME TAX (EMPLOYMENTS) RULES

R 2

G.N. No. S 63/1966

REVISED EDITION 1990

(25th March 1992)

[1st January 1966]

**Citation**

1. These Rules may be cited as the Deduction of Income Tax (Employments) Rules.

**Definitions**

2. In these Rules, unless the context otherwise requires —

“deduction period” means the period during which tax is to be deducted in pursuance of a direction;

“direction” means a direction issued to an employer by the Comptroller under section 91 of the Act requiring him to deduct tax payable by an employee;

“emoluments” means income from any source specified in section 10 (1) (*b*) and (*e*) of the Act;

“employee” means any person in receipt of emoluments;

“employer” means any person paying emoluments, whether on his own account or on behalf of another person.

**Employer to deduct tax on direction of Comptroller**

3.—(1) Where an employee is chargeable to tax and his employer for the time being is required by the Comptroller by means of a direction issued in that behalf to deduct the tax, or any part of the tax, from any emoluments which he pays to the employee, the employer shall deduct such tax in accordance with these Rules.

(2) Where the employee is a married woman, the tax charged in respect of her emoluments may be included in a direction to her employer as if she were assessable and chargeable, or had been assessed and charged, to tax in her own name, whether or not such is in fact the case, and these Rules shall have effect accordingly.