



THE STATUTES OF THE REPUBLIC OF SINGAPORE

INLAND REVENUE AUTHORITY OF SINGAPORE ACT 1992

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Inland Revenue Authority of Singapore Act 1992

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An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

[1 September 1992]

PART 1 PRELIMINARY

Short title

1. This Act is the Inland Revenue Authority of Singapore Act 1992.

Interpretation

2. In this Act, unless the context otherwise requires —
 - “Authority” means the Inland Revenue Authority of Singapore established under section 3;
 - “Chairperson” means the Chairperson of the Authority and includes any temporary Chairperson of the Authority;
 - “chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;
 - “Deputy Chairperson” means the Deputy Chairperson of the Authority and includes any temporary Deputy Chairperson of the Authority;
 - “member” means a member of the Authority.

PART 2 ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

Establishment and incorporation of Inland Revenue Authority of Singapore

3. A body called the Inland Revenue Authority of Singapore is established, which is a body corporate with perpetual succession and a common seal and is by that name capable of —