



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## ACTS SUPPLEMENT

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The following Act was passed by Parliament on 2 October 2018 and assented to by the President on 31 October 2018:—

### REPUBLIC OF SINGAPORE

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**No. 45 of 2018.**

I assent.



HALIMAH YACOB,  
*President.*  
31 October 2018.

An Act to amend the Income Tax Act (Chapter 134 of the 2014 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 is the Income Tax (Amendment) Act 2018.
- (2) Section 33(*b*) and (*c*) is deemed to have come into operation on 1 January 2014.
- (3) Sections 37(*b*) and 38(*b*) are deemed to have come into operation on 1 April 2017.
- (4) Sections 28 and 29 are deemed to have come into operation on 26 October 2017.
- (5) Section 12 is deemed to have come into operation on 20 February 2018.
- (6) Section 35 is deemed to have come into operation on 1 April 2018.
- (7) Section 10 is deemed to have come into operation on 4 May 2018.
- (8) Sections 9(*c*), (*d*), (*e*), (*f*), (*g*) and (*k*), 30, 32(*a*) to (*e*), (*g*) and (*h*), 36, 39, 40 and 50(*b*) and (*c*) are deemed to have come into operation on 1 July 2018.

**Amendment of section 2**

2. Section 2(1) of the Income Tax Act (called in this Act the principal Act) is amended —

- (*a*) by inserting, immediately after the definition of “prescribed minimum retirement age”, the following definition:

““private hire car” means a motor car —

- (*a*) that is used as a private hire car within the meaning of the Road Traffic Act (Cap. 276); and
- (*b*) in respect of which a licence is issued under Part V of that Act for such use;”;
- (*b*) by inserting, immediately after the definition of “resident in Singapore”, the following definition:

““specially authorised officer” means an officer authorised under section 4(5) to exercise the powers mentioned in that provision;”.

#### **Amendment of section 4**

3. Section 4 of the principal Act is amended by inserting, immediately after subsection (4), the following subsection:

“(5) The Comptroller may further authorise a person authorised under subsection (1) to investigate offences under this Act, to exercise any power in sections 65B(1A), (1B), (1C) and (1D), 65F, 65G, 65H and 65I.”.

#### **Amendment of section 6**

4. Section 6 of the principal Act is amended —

(a) by deleting subsections (10B) and (10C) and substituting the following subsections:

“(10B) Despite anything in this section, the Comptroller may furnish to the head of a law enforcement agency any information —

(a) that may be required by the law enforcement agency for the purpose of an investigation or prosecution of a person for an offence specified in the First or Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A); or

(b) that the Comptroller has reasonable grounds to suspect affords evidence of the commission of such an offence.

(10C) The following persons, namely:

(a) the head of a law enforcement agency to whom any information is furnished under subsection (10B) for the purpose mentioned in subsection (10B)(a);

(b) any person under the command of the head of the law enforcement agency;

(c) any person to whom information is disclosed in compliance with this subsection,

must not disclose to any other person such information except where it is necessary for that same purpose, and any person in paragraph (a), (b) or (c) who contravenes this subsection shall be guilty of an offence.”; and

(b) by inserting, immediately after subsection (13), the following subsection:

“(14) In this section —

“head of a law enforcement agency” means —

(a) in relation to the Singapore Police Force, the Commissioner of Police;

(b) in relation to the Commercial Affairs Department, the Director;

(c) in relation to the Central Narcotics Bureau, the Director;

(d) in relation to the Corrupt Practices Investigation Bureau, the Director;  
and

(e) in relation to any other law enforcement agency, its head or equivalent;

“law enforcement agency” means —

(a) the Singapore Police Force;

(b) the Commercial Affairs Department;

(c) the Central Narcotics Bureau;

(d) the Corrupt Practices Investigation Bureau; and

- (e) any other department of the Government charged with the responsibility of investigating any offence specified in the First or Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act.”.

### **Amendment of section 10**

#### **5. Section 10 of the principal Act is amended —**

- (a) by deleting the words “for the year of assessment 2015 and subsequent years of assessment” in subsection (2)(ca) and substituting the words “for any year of assessment between the years of assessment 2015 and 2019 (both years inclusive)”;
- (b) by inserting, immediately after paragraph (ca) of subsection (2), the following paragraph:
  - “(cb) for the year of assessment 2020 and subsequent years of assessment, either —
  - (i) the rent paid by the employer for any place of residence provided by the employer (or the part of such place of residence occupied by the employee if the premises are shared with another), including for any furniture and fittings in that place or part; or
  - (ii) if no such rent is paid, the annual value of such place or part, less any rent paid by the employee for the place or part;”;
- (c) by inserting, immediately after the words “subsection (2)(ca)” in subsection (2A), the words “and (cb)(ii)”;