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The following Act was passed by Parliament on 2 October 2017 and assented to by the President on 19 October 2017:—

REPUBLIC OF SINGAPORE

No. 39 of 2017.

I assent.

HALIMAH YACOB,

President.

19 October 2017.



An Act to amend the Income Tax Act (Chapter 134 of the 2014 Revised Edition) and to make a consequential amendment 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 is the Income Tax (Amendment) Act 2017.
- (2) Section 7 is deemed to have come into operation on 22 February 2010.
- (3) Section 27(*a*) is deemed to have come into operation on 21 May 2010.
- (4) Section 32(*d*) is deemed to have come into operation on 2 June 2011.
- (5) Section 6(*e*) is deemed to have come into operation on 1 April 2014.
- (6) Section 35 is deemed to have come into operation on 1 April 2015.
- (7) Section 26(*c*) and (*e*) is deemed to have come into operation on 1 April 2016.
- (8) Section 24 is deemed to have come into operation on 1 January 2017.
- (9) Section 22 is deemed to have come into operation on 21 February 2017.
- (10) Sections 6(*a*), (*b*), (*d*) and (*f*), 29, 30 and 31 are deemed to have come into operation on 1 April 2017.
- (11) Sections 17(*b*), (*d*) and (*g*) to (*r*), 23, 26(*a*), (*b*) and (*d*), 28 and 44(*b*) are deemed to have come into operation on 1 June 2017.

Amendment of section 8

2. Section 8 of the Income Tax Act (called in this Act the principal Act) is amended —

- (*a*) by deleting the words “a notice may be served” in subsection (1) and substituting the words “the Comptroller may serve a notice, direction or other document”;
- (*b*) by deleting paragraph (*c*) of subsection (1) and substituting the following paragraph:

“(c) through the electronic service if the notice, direction or other document is permitted to be served in this way by regulations made under section 8A(13)(ba) and (13A).”;

- (c) by deleting subsection (3A) and substituting the following subsection:

“(3A) Where a notice, direction or other document is served on any person through the electronic service under subsection (1)(c), the notice, direction or other document is taken to have been served at the time when an electronic record of it enters the person’s account with the electronic service.”;

- (d) by deleting subsection (6) and substituting the following subsection:

“(6) Where a notice in subsection (4) or (5) may be served on a person through the electronic service under subsection (1)(c), the notice need not be signed if it is served on the person by transmitting an electronic record of the notice to the person’s account with the electronic service.”; and

- (e) by inserting, immediately after the word “notices” in the section heading, the word “, etc.”.

Amendment of section 8A

3. Section 8A of the principal Act is amended —

- (a) by inserting, immediately after the word “notice” in subsection (1)(b), the words “, direction or other document”;

- (b) by deleting subsection (7) and substituting the following subsection:

“(7) Where regulations made under subsection (13) permit the Comptroller to serve through the electronic service a notice, direction or other document on a person who has been assigned an account with the electronic service, the Comptroller may serve it on the

person by transmitting an electronic record of it to that account.”;

- (c) by deleting the words “, or any notice that was served, through the electronic service” in subsections (8)(a) and (9)(a) and substituting in each case the words “through the electronic service, or any notice, direction or other document that was served through the electronic service in accordance with regulations made under subsections (13)(ba) and (13A)”;
- (d) by inserting, immediately after the words “this section” in subsection (13), the words “and section 8(1)(c)”;
- (e) by inserting, immediately after paragraph (b) of subsection (13), the following paragraph:
 - “(ba) the circumstances in which the Comptroller may serve any notice, direction or other document through the electronic service on a person assigned an account with the electronic service;”;
- (f) by deleting paragraph (c) of subsection (13) and substituting the following paragraph:
 - “(c) the manner in which a person who has been served through the electronic service with any notice, direction or other document is to be notified of the transmission of an electronic record of it to the person’s account with the electronic service;”;
- (g) by inserting, immediately after subsection (13), the following subsection:
 - “(13A) Regulations made for the purpose of subsection (13)(ba) —
 - (a) may provide for service of any notice, direction or other document through the electronic service in circumstances where —

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- (i) the person consents to such service;
or
 - (ii) the Comptroller gives the person notice of the Comptroller's intention of such service and the person does not refuse such service;
 - (b) may make provision with respect to the giving of any notice of the Comptroller's intention, or the person's consent or refusal, mentioned in paragraph (a), including —
 - (i) the matters that must be contained in the notice; and
 - (ii) the time within which, and the form and manner in which, the consent or refusal must be received by the Comptroller;
 - (c) may provide when the consent or refusal of the person takes effect and when the Comptroller must give effect to such consent or refusal; and
 - (d) may provide for any other matter necessary or incidental to the purposes in subsection (13)(ba) and paragraphs (a), (b) and (c).”.

Amendment of section 10C

4. Section 10C of the principal Act is amended by deleting subsection (5B) and substituting the following subsection:

“(5B) The maximum amount is —

- (a) \$1,500 per year (for contributions made before 2018);
or
- (b) \$2,730 per year (for contributions made in 2018 and in each subsequent year),