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The following Act was passed by Parliament on 22nd November 2011 and assented to by the President on 8th December 2011:—

**REPUBLIC OF SINGAPORE**

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**No. 22 of 2011.**

I assent.



**TONY TAN KENG YAM,**  
*President.*  
*8th December 2011.*

An Act to amend the Income Tax Act (Chapter 134 of the 2008 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, commencement and application**

1.—(1) This Act may be cited as the Income Tax (Amendment) Act 2011.

(2) Section 30(*h*) and (*i*) shall be deemed to have come into operation on 1st January 2006.

(3) Section 21 shall be deemed to have come into operation on 13th February 2007.

(4) Sections 8, 9, 11, 13(*a*), (*b*) and (*c*), 44(*a*), (*b*) and (*c*) and 53(*a*), (*b*) and (*c*) shall be deemed to have come into operation on 1st September 2007.

(5) Section 3 shall be deemed to have come into operation on 31st October 2008.

(6) Section 6(*h*) shall be deemed to have come into operation on 9th January 2009.

(7) Sections 13(*d*), 14(*a*), 44(*d*) and 53(*d*) shall be deemed to have come into operation on 1st April 2009.

(8) Section 10(*a*), (*b*), (*e*), (*g*), (*h*), (*i*) and (*j*) shall be deemed to have come into operation on 22nd February 2010.

(9) Section 28 shall be deemed to have come into operation on 23rd February 2010.

(10) Sections 15 and 35 shall be deemed to have come into operation on 1st April 2010.

(11) Section 14(*b*) shall be deemed to have come into operation on 7th July 2010.

(12) Sections 4(*a*), 6(*b*), (*e*), (*f*) and (*i*), 16(*b*) and 27(*a*) shall be deemed to have come into operation on 1st January 2011.

(13) Section 37 shall be deemed to have come into operation on 19th February 2011.

(14) Sections 18, 20, 34, 38 and 40 shall be deemed to have come into operation on 1st April 2011.

(15) Section 41 shall be deemed to have come into operation on 25th April 2011.

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(16) Sections 10(f), 48, 49, 69(a) and 71 shall be deemed to have come into operation on 1st June 2011.

(17) Section 16(a) shall be deemed to have come into operation on 1st September 2011.

(18) Sections 6(a), (c) and (d) and 32(b) shall be deemed to have come into operation on 1st January 2012.

(19) Sections 61 and 70 shall have effect for the year of assessment 2011.

(20) Sections 19 (in relation to subsections (1), (9) (for the purpose of a deduction under subsection (1)), (11) and (12) of the re-enacted section 14DA) and 69(c) shall have effect for the year of assessment 2009 and subsequent years of assessment.

(21) Sections 17, 19 (in relation to subsections (2) to (8), (9) (for the purpose of a deduction under subsection (2)) and (10) of the re-enacted section 14DA), 23, 24, 25, 29, 30(a) to (g) and (l), 31, 33 and 69(b) shall have effect for the year of assessment 2011 and subsequent years of assessment.

(22) Sections 4(b) and (c), 7, 10(c) and (d), 22, 26, 27(b) and (c), 36(a) to (k), 54 and 68(c) shall have effect for the year of assessment 2012 and subsequent years of assessment.

## **Amendment of section 6**

**2.** Section 6(4) of the Income Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the words “of such facts as may be necessary”;
- (b) by inserting, immediately before the words “to enable” in paragraph (a), the words “of such facts as may be necessary”; and
- (c) by deleting paragraph (b) and substituting the following paragraph:
  - “(b) of any information for the purpose of discharging an obligation of Singapore under an arrangement between the government of that country and the Government of Singapore that has effect under section 49 or 105BA;”.

**Amendment of section 10**

**3.** Section 10(26) of the principal Act is amended —

- (a) by deleting the word “woman” and substituting the word “individual”;
- (b) by inserting, immediately after the word “section 9”, the words “or 12B”; and
- (c) by deleting the word “her” and substituting the word “his”.

**Amendment of section 10C**

**4.** Section 10C of the principal Act is amended —

- (a) by deleting subsections (4) and (5) and substituting the following subsections:

“(4) Notwithstanding subsection (1)(a) but subject to subsection (6), where a contribution is made by an employer in any year to the medisave account of his employee maintained under the Central Provident Fund Act (Cap. 36), the contribution up to the maximum amount referred to in subsection (5) shall not be deemed to be income accruing to the employee.

(5) The maximum amount is \$1,500 less —

- (a) any previous contribution made by the same or another employer to that medisave account in that year where the contribution is not deemed to be income under subsection (4); and
  - (b) any previous contribution made to that medisave account in that year that is exempt from tax under section 13(1)(jc).”;
- (b) by deleting the definition of “relevant amount” in subsection (12) and substituting the following definition:

““relevant amount” means the amount of contributions which would have been required to be made by the relevant employer had such contributions been obligatory under the Central Provident Fund Act in respect of —

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- (a) the overseas total wages paid to an employee in any year less the aggregate in that year of such part of the overseas ordinary wages paid to the employee in every month in that year as exceeds \$4,500 (being a month before September 2011) or \$5,000 (being the month of September 2011 or any subsequent month); or
  - (b) \$79,333 (in relation to the year 2011) or \$85,000 (in relation to the year 2012 and every subsequent year),

whichever is the lesser;” and

- (c) by deleting paragraph (b) of the definition of “specified amount” in subsection (12) and substituting the following paragraphs:

- “(b) in relation to the year 2006, 2007, 2008, 2009 or 2010, the difference between \$76,500 and the total ordinary wages paid to the employee in that year; and for this purpose, any amount of ordinary wages paid to the employee for any month in the year in excess of \$4,500 shall be disregarded;
- (c) in relation to the year 2011, the difference between \$79,333 and the total ordinary wages paid to the employee in that year; and for this purpose, any amount of ordinary wages paid to the employee for any month in the year in excess of \$4,500 (being a month before September 2011) or \$5,000 (being the month of September 2011 or any subsequent month) shall be disregarded; and
- (d) in relation to the year 2012 and every subsequent year, the difference between \$85,000 and the total ordinary wages paid to the employee in that year; and for this purpose, any amount of ordinary wages paid to the employee for any month in the year in excess of \$5,000 shall be disregarded;”.