

Income Tax (Amendment) Act 1990
(No. 1 of 1990)

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The following Act was passed by Parliament on 15th January 1990 and assented to by the President on 31st January 1990:—

INCOME TAX (AMENDMENT) ACT 1990

(No. 1 of 1990)

I assent.

WEE KIM WEE
President.
31st January 1990.

Date of Commencement: 9th February 1990

An Act to amend the Income Tax Act (Chapter 134 of the 1985 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title

1.—(1) This Act may be cited as the Income Tax (Amendment) Act 1990.

(2) Sections 12 and 20(*b*) shall have effect for the year of assessment 1989 and subsequent years of assessment.

(3) Section 16(*a*) and (*c*) shall be deemed to have come into operation on 1st January 1989.

(4) Sections 2 and 3(*b*) shall be deemed to have come into operation on 17th February 1989.

(5) Sections 9, 10, 11, 13, 17(*a*) and 20(*a*) and (*d*) shall have effect for the year of assessment 1990 and subsequent years of assessment.

Amendment of section 13A

2. Section 13A(6)(*e*) of the Income Tax Act (referred to in this Act as the principal Act) is amended by deleting the words “debited to such account” and substituting the words “which are exempt from tax under this section”.

Amendment of section 13B

3. Section 13B of the principal Act is amended —

- (*a*) by deleting the words “or 43E” in subsections (1), (2) and (8)(*a*) and substituting in each case the words “, 43E or 43F”; and
- (*b*) by deleting the words “debited to the account” in subsection (5) and substituting the words “which are exempt from tax under this section”.

Amendment of section 14

4. Section 14 of the principal Act is amended —

- (*a*) by deleting the word “and” at the end of sub-paragraph (i) (G) of the proviso to subsection (1)(*e*);
- (*b*) by inserting, immediately after the words “1st April 1986” in sub-paragraph (i) (H) of the proviso to subsection (1)(*e*), the words “and before

1st July 1988”;

- (c) by deleting the comma at the end of sub-paragraph (i) (H) of the proviso to subsection (1)(e) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(I) commencing on or after 1st July 1988 and before 1st July 1989 shall not exceed 12%;

- (J) commencing on or after 1st July 1989 shall not exceed 15%,”;

- (d) by deleting the word “and” at the end of subsection (4)(b); and

- (e) by deleting the full-stop at the end of paragraph (c) of subsection (4) and substituting the word “; and”, and by inserting immediately thereafter the following paragraph:

- “(d) a motor car registered as a business service passenger vehicle for the purposes of the Road Traffic Act (Cap. 276) which is —

- (i) used principally for instructional purposes; and

- (ii) acquired during or after the basis period for the year of assessment 1989 by a person who carries on the business of providing driving instruction and who holds a driving school or driving instructor’s licence issued under that Act.”.

New section 14H

5. The principal Act is amended by inserting, immediately after section 14G, the following section:

“Expenditure on building modifications for benefit of disabled employees

14H.—(1) Subject to subsections (2) and (3), where any person being the owner or lessee of any premises and carrying on a trade, business or profession at those premises has incurred, on or after 1st January 1989, approved expenditure on any addition or alteration to those premises for the purpose of facilitating the mobility or work of any disabled employee, there shall, in ascertaining the income of that person for the basis period during which the expenditure was incurred, be allowed as a deduction an amount equal to that expenditure.

(2) Where any person has been allowed a deduction under subsection (1), no deduction shall be allowed under any other provision of this Act in respect of the expenditure for which the deduction was allowed.

(3) Where a person has been allowed a deduction or deductions under this section amounting to \$100,000, whether for one or more years of assessment, no further deduction shall be allowed to that person under this section.

(4) For the purposes of this section, “approved” means approved by the Minister or such other person as he may appoint.”.

Amendment of section 19

6. Section 19 (2C) of the principal Act is amended —

- (a) by deleting the words “3 tons” in the fourth line and substituting the words “3,000 kilograms”;
- (b) by deleting the word “and” at the end of paragraph (b); and
- (c) by deleting the full-stop at the end of paragraph (c) and substituting the word “; and”, and by inserting immediately thereafter the following paragraph:
 - “(d) a motor car registered as a business service passenger vehicle for the purposes of the Road Traffic Act (Cap. 276) which is —
 - (i) used principally for instructional purposes; and
 - (ii) acquired during or after the basis period for the year of assessment 1989 by a person who carries on the business of providing driving instruction and who holds a driving school or driving instructor’s licence issued under that Act.”.

Amendment of section 19A

7. Section 19A (4) (b) (iii) of the principal Act is amended by deleting the words “3 tonnes” and substituting the words “3,000 kilograms”.

Amendment of section 35