

Income Tax (Amendment) Act 1985
(No. 7 of 1985)

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The following Act was passed by Parliament on 30th August 1985 and assented to by the President on 20th September 1985:—

INCOME TAX (AMENDMENT) ACT 1985

(No. 7 of 1985)

I assent.

WEE KIM WEE

President.

20th September 1985.

Date of Commencement: 27th September 1985

An Act to amend the Income Tax Act (Chapter 141 of the 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 1985.

(2) Sections 5 and 6 shall have effect for the year of assessment 1986 and subsequent years of assessment.

Amendment of section 14

2. Section 14(1)(e) of the Income Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (i) (D) of the proviso;
- (b) by deleting the words “shall not exceed 22%,” in sub-paragraph (i) (E) of the proviso and substituting the words “and before 1st July 1983 shall not exceed 22%;” and
- (c) by inserting, immediately after sub-paragraph (i) (E) of the proviso, the following sub-paragraphs:
 - “(F) commencing on or after 1st July 1983 and before 1st July 1984 shall not exceed 23%; and
 - (G) commencing on or after 1st July 1984 shall not exceed 25%.”