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## BILLS SUPPLEMENT

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**Notification No. B 36** — The Income Tax (Amendment) Bill is published for general information. It was introduced in Parliament on 11 September 2017.



# **Income Tax (Amendment) Bill**

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**Bill No. 36/2017.**

*Read the first time on 11 September 2017.*

A BILL

*i n t i t u l e d*

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.

5 (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.

10 (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.

15 (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.

20 (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

25 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).”;

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- (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.”;

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

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“(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

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

### **Amendment of section 8A**

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#### **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”;