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Notification No. B 14 — The Income Tax (Amendment) Bill is hereby published for general information. It was introduced in Parliament on the 16th day of September 2013.

Income Tax (Amendment) Bill

Bill No. 14/2013.

Read the first time on 16th September 2013.

A BILL

i n t i t u l e d

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 and commencement

1.—(1) This Act may be cited as the Income Tax (Amendment) Act 2013.

(2) Section 22 shall be deemed to have come into operation on 22nd January 2009.

(3) Section 7(*h*) and (*r*) shall be deemed to have come into operation on 1st October 2009.

(4) Section 15 shall be deemed to have come into operation on 18th December 2012.

(5) Sections 29, 50 and 53 shall be deemed to have come into operation on 25th February 2013.

(6) Section 27(*b*) shall be deemed to have come into operation on 26th February 2013.

(7) Section 30 shall be deemed to have come into operation on 1st April 2013.

(8) Section 7(*b*), (*c*), (*d*) and (*i*) shall be deemed to have come into operation on 28th June 2013.

(9) Sections 4(*c*), 7(*a*) and (*k*) to (*q*), 8, 12, 28, 31, 32 and 49 shall come into operation on 1st January 2014.

Amendment of section 2

2. Section 2(1) of the Income Tax Act (referred to in this Act as the principal Act) is amended by inserting, immediately after the definition of “incapacitated person”, the following definition:

““information subject to legal privilege” means —

(*a*) communications between an advocate and solicitor and his client or any person representing his client made in connection with the giving of legal advice to the client; and

(*b*) communications between —

(*i*) an advocate and solicitor and his client or any person representing his client; or

- (ii) an advocate and solicitor or his client or any such representative and any other person,

made in connection with, or in contemplation of, judicial proceedings and for the purposes of such proceedings,

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when such communications are in the possession of a person who is entitled to possession of them, but excluding, in any case, any communications made with the intention of furthering a criminal purpose;”.

Amendment of section 6

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3. Section 6 of the principal Act is amended —

- (a) by deleting the words “offence committed in relation to income tax” in subsection (3) and substituting the words “offence under this Act”; and

- (b) by deleting the words “or 105BA;” in subsection (4)(b) and substituting the words “or 105BA, or under any agreement or arrangement between the government of that country and the Government of Singapore and to which Part XXB applies.”.

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Amendment of section 10

4. Section 10 of the principal Act is amended —

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- (a) by inserting, immediately before the words “the annual value” in subsection (2)(c), the words “for the year of assessment 2014 and any preceding year of assessment,”;

- (b) by inserting, immediately after paragraph (c) of subsection (2), the following paragraph:

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“(ca) for the year of assessment 2015 and subsequent years of assessment, the annual value of any place of residence provided by the employer (or the part thereof occupied by the employee if the premises are shared with another) less the rent (if any) paid by the employee for the use of the premises;” and

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- (c) by deleting the words “31st December 2013” in subsection (20A)(f)(ii) and (h) and substituting in each case the words “31st December 2018”.

Amendment of section 10C

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

- (a) by inserting, immediately after the words “where a contribution is made by an employer in any year” in subsection (4), the words “before 2013”;
- (b) by inserting, immediately after subsection (5), the following subsections:

10 “(5A) Notwithstanding subsection (1)(a) but subject to subsection (6), where a contribution is made by an employer in 2013 or any subsequent 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 (5B) shall not be deemed to be income accruing to the employee.

15 (5B) The maximum amount is \$1,500 in any year less any previous contribution made to that medisave account in that year by that employer in his capacity as a person of a prescribed description referred to in section 13(1)(jd) (if applicable) that is exempt from tax under that provision.”; and

- 20 (5B) The maximum amount is \$1,500 in any year less any previous contribution made to that medisave account in that year by that employer in his capacity as a person of a prescribed description referred to in section 13(1)(jd) (if applicable) that is exempt from tax under that provision.”; and
- 25 (c) by deleting the words “Subsection (4)” in subsection (6) and substituting the words “Subsections (4) and (5A)”.

Amendment of section 10F

6. Section 10F of the principal Act is amended —

- (a) by inserting, immediately after subsection (1), the following subsections:

30 “(1A) Notwithstanding any other provision of this Act, where —