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No. S 834

INCOME TAX ACT 1947

INCOME TAX (SECTION 68A — PRESCRIBED CLASSES OF PERSONS) (AMENDMENT) RULES 2026

In exercise of the powers conferred by section 7(1) of the Income Tax Act 1947, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Section 68A — Prescribed Classes of Persons) (Amendment) Rules 2026 and come into operation on 17 November 2026.

Amendment of rule 2

2. In the Income Tax (Section 68A — Prescribed Classes of Persons) Rules 2023 (G.N. No. S 886/2023), in rule 2, replace the rule heading with —

"**Commission-based agents**".

New rule 3

3. In the Income Tax (Section 68A — Prescribed Classes of Persons) Rules 2023, after rule 2, insert —

"**Platform operators, ride-hail service licensees, exempt ride-hail service operators and street-hail service licensees**

3.—(1) Section 68A of the Act applies to each person (*X*) mentioned in the first column of the following table that has entered into an agreement specified opposite *X* in the second column of the table with any person (*Y*) specified opposite *X* in the third column of the table:

First column	*Second column*	*Third column*
X	*Agreement*	*Y*
(*a*) Platform operator	Agreement mentioned in section 5(1)(*a*) of the Platform Workers Act 2024	Platform worker
(*b*) Holder of ride-hail service licence	Participating driver agreement	Participating bookable driver
(*c*) Exempt ride-hail service operator	Participating driver agreement	Participating bookable driver
(*d*) Holder of street-hail service licence	Related driver agreement	Related driver

(2) In this rule —

"exempt ride-hail service operator", "ride-hail service licence" and "street-hail service licence" have the meanings given by section 2 of the Point-to-Point Passenger Transport Industry Act 2019;

"participating bookable driver" and "participating driver agreement" have the meanings given by section 4(1) of the Point-to-Point Passenger Transport Industry Act 2019;

"related driver" and "related driver agreement" have the meanings given by section 3 of the Point-to-Point Passenger Transport Industry Act 2019.".

Made on 14 November 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[AG/LEGIS/SL/134/2025/37]

(To be presented to Parliament under section 7(2) of the Income Tax Act 1947).