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INCOME TAX ACT 1947

**INCOME TAX
(PRESCRIBED INTERNET WEBSITES FOR
COURSES IN SECTION 13(1)) RULES 2026**

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed website for section 13(1)(zpa) of Act
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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 (Prescribed Internet Websites for Courses in Section 13(1)) Rules 2026 and are deemed to have come into operation on 1 January 2013.

Prescribed website for section 13(1)(zpa) of Act

2. For the purposes of section 13(1)(zpa) of the Act, the prescribed Internet website is <https://www.skillsconnect.gov.sg>.

Made on 19 June 2026.

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

[AG/LEGIS/SL/134/2025/20]

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