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No. S 387

INCOME TAX ACT 1947

INCOME TAX (PRESCRIBED INTERNET WEBSITES FOR COURSES IN SECTION 13(1)) (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.—(1) These Rules are the Income Tax (Prescribed Internet Websites for Courses in Section 13(1)) (Amendment) Rules 2026.

(2) Rule 2 is deemed to have come into operation on 29 October 2017.

(3) Rule 3 is deemed to have come into operation on 10 March 2025.

(4) Rule 4 comes into operation on 24 June 2026.

Amendment of rule 2

2. In the Income Tax (Prescribed Internet Websites for Courses in Section 13(1)) Rules (G.N. No. S 386/2026) (called in these Rules the principal Rules), in rule 2 —

(*a*) renumber the rule as paragraph (1) of that rule;

(*b*) in paragraph (1), after "prescribed Internet website", insert "for the period from 1 January 2013 to 28 October 2017 (both dates inclusive)"; and

(*c*) after paragraph (1), insert —

> "(2) For the purposes of section 13(1)(*zpa*) of the Act, the prescribed Internet website from (and including) 29 October 2017 is https://myskillsfuture.gov.sg.".

New rule 3

3. In the principal Rules, after rule 2, insert —

"**Prescribed websites for section 13(1)(*zv*) of Act**

3. For the purposes of section 13(1)(*zv*) of the Act, the prescribed Internet websites are —

(*a*) https://go.gov.sg/sflp-tacourses-ft; and

(*b*) https://go.gov.sg/trainingallowance.".

New rule 4

4. In the principal Rules, after rule 3, insert —

"**Prescribed websites for section 13(1)(*zw*) of Act**

4. For the purposes of section 13(1)(*zw*) of the Act, the prescribed Internet websites are —

(*a*) https://go.gov.sg/wss-level-up-courses-ft; and

(*b*) https://go.gov.sg/wss-level-up-tas.".

Made on 19 June 2026.

NGIAM SIEW YING
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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).