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No. S 388

INCOME TAX ACT 1947

**INCOME TAX
(REMISSION — WORKFARE SKILLS SUPPORT
(LEVEL-UP) FULL TIME TRAINING ALLOWANCE)
ORDER 2026**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Remission of tax for Workfare Skills Support (Level-Up)
Full Time Training Allowance
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In exercise of the powers conferred by section 92(2A) of the Income Tax Act 1947, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Income Tax (Remission — Workfare Skills Support (Level-Up) Full Time Training Allowance) Order 2026 and comes into operation on 24 June 2026.

**Remission of tax for Workfare Skills Support (Level-Up)
Full Time Training Allowance**

2.—(1) Tax payable by an individual on a payment known as the Workfare Skills Support (Level-Up) Full Time Training Allowance, received by him or her under the public scheme known as the Workfare Skills Support (Level-Up) scheme for attending a course is wholly remitted in a case where —

- (a) the course is specified on, or specified on an Internet website that is accessible from, the WSS (LU) website as a course that is eligible for the payment; and
- (b) the individual attends the course on or before 23 June 2026.

(2) In this paragraph, “WSS (LU) website” means —

(a) <https://go.gov.sg/wss-level-up-courses-ft>; or

(b) <https://go.gov.sg/wss-level-up-tas>.

Made on 19 June 2026.

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

[AG/LEGIS/SL/134/2025/34]