

No. S 386**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
 3. Prescribed websites for section 13(1)(zv) of Act
 4. Prescribed websites for section 13(1)(zw) 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.—(1) For the purposes of section 13(1)(zpa) of the Act, the prescribed Internet website for the period from 1 January 2013 to 28 October 2017 (both dates inclusive) is <https://www.skillsconnect.gov.sg>.

[S 387/2026 wef 29/10/2017]

(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>.

[S 387/2026 wef 29/10/2017]

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>.

[S 387/2026 wef 10/03/2025]

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>.

[S 387/2026 wef 24/06/2026]

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).