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

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]