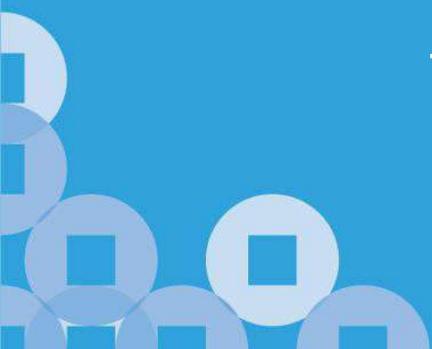




INLAND REVENUE
AUTHORITY
OF SINGAPORE

Tax Changes for YA 2021



1. NSman Self Relief

To claim for NSman Self relief:

1. You must have completed your full-time National Service under the Enlistment Act (Cap. 93); or
2. You are deemed to have completed such service by the proper authority.

Regulars from MINDEF, the Singapore Police Force or the Singapore Civil Defence Force, the *Central Narcotics Bureau, the *Singapore Prison Service and NSmen who have committed any disciplinary or criminal offences in the preceding work year are excluded.

*This will take effect from the Year of Assessment 2021 (i.e. for income earned in 2020) onwards.

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