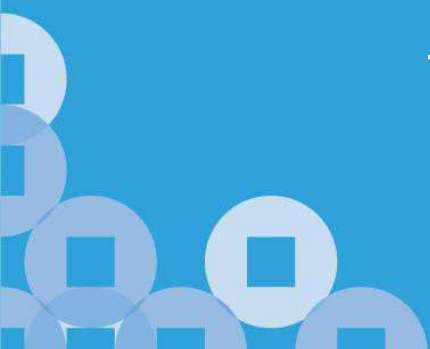




INLAND REVENUE
AUTHORITY
OF SINGAPORE

Tax Changes for YA 2020



1. Grandparent Caregiver Relief

To provide greater support and recognition to working mothers with unmarried handicapped dependent children, taxpayers will be allowed to claim Grandparent Caregiver Relief in respect of them, regardless of the child's age, if they have met all other qualifying conditions of the Grandparent Caregiver Relief. This will take effect from YA 2020 (i.e. for income earned in 2019).

Title of User Guide

Contact Information

For enquiries on this user guide, please call 1800 356 8300 or email taxqueries@iras.gov.sg

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