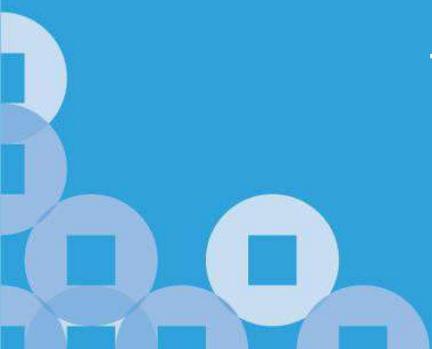




INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# Tax Changes for YA 2019



## **1. Personal Income Tax Rebate for resident Individual taxpayers**

As part of the Bicentennial Bonus, a Personal Income Tax Rebate of 50% of tax payable will be granted to all tax resident individuals for YA 2019 (i.e. for income earned in 2018). The rebate will be capped at \$200 per taxpayer.

## **2. Car-related expenses incurred by self-employed chauffeured private-hire car drivers can be claimed from YA 2019 onwards**

All self-employed chauffeured private-hire car (“PHC”) drivers can claim tax deduction on car-related expenses incurred such as car rental, fuel and parking fees against their driving income with effect from Year of Assessment (YA) 2019 (i.e. for income earned in 2018). This is to recognise that chauffeured PHC and taxi drivers provide similar point-to-point transport services. However, PHC drivers will not be allowed to deduct the purchase costs of their private cars from their income.

To simplify tax filing and ease the burden of record-keeping, a PHC driver, regardless of whether he drives full-time or part-time, can deduct a deemed amount of expenses incurred based on 60% of his driving income. This amount is deemed to be the sum of all expenses incurred (including tax rental, fuel, parking fees, service fees paid to booking service operators) while earning your driving income.

## Title of User Guide

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### Contact Information

For enquiries on this user guide, please call 1800 356 8300 or email [taxqueries@iras.gov.sg](mailto:taxqueries@iras.gov.sg)

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