

# **Income Tax (Exemption of Foreign Income) (Consolidation) Order**

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## **Legislative History**

INCOME TAX ACT  
(CHAPTER 134, SECTIONS 13(10))

INCOME TAX (EXEMPTION OF FOREIGN INCOME) (CONSOLIDATION) ORDER

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REVISED EDITION 1998

(15th June 1998)

1. Subject to the terms and conditions specified in the letter of approval dated 24th May 1988 issued to Woh Hup (Pte.) Ltd., there shall be exempt from tax income received in Singapore by the company out of profits derived from its contract dated 23rd August 1986 for the construction project in Bahrain.

*[S 197/88 — 29.7.88]*

2. Subject to the terms and conditions specified in the letter of approval dated 2nd July 1988 issued to Fujikura Asia Limited, there shall be exempt from tax dividends received in Singapore by the said company from approved investments in countries outside Singapore.

*[S 209/88 — 12.8.88; S 154/93]*

3. Subject to the terms and conditions specified in the letter of approval dated 1st October 1988 issued to Mainland Investors (Singapore) Pte. Ltd., there shall be exempt from tax income received in Singapore by the company out of profits derived from its contract dated 17th July 1987 for the construction project in the People's Republic of China.

*[S 329/88 — 28.10.88]*

4. Omron Management Centre of Asia-Pacific Pte. Ltd. is hereby granted exemption from tax on dividends received in Singapore by the company from approved investments in countries outside Singapore, subject to the terms and conditions specified in the letter of approval dated 10th January 1989, addressed to the company.

*[S 63/89 — 17.2.89]*

5. Jurong Engineering Ltd. is hereby granted exemption from tax on the profits received in Singapore by the company from the approved contract amounts in countries outside Singapore, subject to the terms and conditions specified in the letter of approval dated 23rd February 1989 addressed to the company.

*[S 139/89 — 7.4.89]*

6. Subject to the terms and conditions specified in the letter of approval dated 14th March 1989 issued to Suntec Investment Pte. Ltd., there shall be exempt from tax the income as specified therein.

*[S 157/89 — 14.4.89]*

7. Jurong Engineering Ltd is hereby granted exemption from tax on the profits

received in Singapore by the company from the approved contracts in countries outside Singapore, subject to the terms and conditions specified in the letter of approval dated 27th April 1989 addressed to the company.

*[S 201/89 — 12.5.89]*

**8.** Everbloom International Technology (Pte.) Ltd. is hereby granted exemption from tax on the incomes received in Singapore by the company from approved contracts in countries outside Singapore, subject to the terms and conditions specified in the letter of approval dated 27th June 1989 addressed to the company.

*[S 333/89 — 4.8.89]*

**9.** FELS SES Investment Pte. Ltd. is hereby granted exemption from tax on the dividends received in Singapore by the company from its investment in a country outside Singapore, subject to the terms and conditions specified in the letter of approval dated 10th July 1989 addressed to the company.

*[S 341/89 — 11.8.89]*

**10.** Nexus Technology (S) Pte. Ltd. is hereby granted exemption from tax on the incomes received in Singapore by the Company from approved contracts in a country outside Singapore, subject to the terms and conditions specified in the letter of approval dated 26th January 1989 addressed to the company.

*[S 347/89 — 18.8.89]*

**11.** Goodman Fielder Wattie Asia Ltd. is hereby granted exemption from tax on dividends received in Singapore by the company from approved investments in countries outside Singapore, subject to the terms and conditions specified in the letter of approval dated 12th July 1989 addressed to the company.

*[S 372/89 — 1.9.89]*

**12.** Singatronics Asset Holdings Pte. Ltd. is hereby granted exemption from tax on the dividends received in Singapore by the company from its investment in a country outside Singapore, subject to the terms and conditions specified in the letter of approval dated 26th September 1989 addressed to the company.

*[S 417/89 — 20.10.89]*

**13.** Subject to the terms and conditions specified in the letter of approval dated 2nd January 1990 issued to Suntec Investment Pte. Ltd., there shall be exempt from tax the income as specified therein.

*[S 35/90 — 26.1.90]*

**14.** Genisys Integrated Engineers Pte. Ltd. is hereby granted exemption from tax on the incomes received in Singapore by the company from approved contracts in a country outside Singapore, subject to the terms and conditions specified in the letter of approval dated 19th January 1990 addressed to the company.

*[S 65/90 — 16.2.90]*

**15.** Genisys Integrated Engineers Pte. Ltd. is hereby granted exemption from tax on the income received in Singapore by the company from an approved contract in a country outside Singapore, subject to the terms and conditions specified in the letter of approval