

Income Tax (Exemption of Foreign Income) (No. 4) Order 2013

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No. S 182

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME) (NO. 4) ORDER 2013

In exercise of the powers conferred by section 13(12) of the Income Tax Act, the Minister for Finance hereby makes the following Order:

Citation

1. This Order may be cited as the Income Tax (Exemption of Foreign Income) (No. 4) Order 2013.

Exemption

2.—(1) Tetra Pak Asia Pte Ltd is hereby granted exemption from tax on the dividends received in Singapore on or after 13th March 2013 from Tetra Pak Export FZE and Tetra Pak Technical Service Middle East FZE, companies located in the United Arab Emirates.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 13th March 2013 addressed to the tax agent of