

# **Income Tax (Exemption of Foreign Income) Order 2014**

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**No. S 192**

## **INCOME TAX ACT (CHAPTER 134)**

## **INCOME TAX (EXEMPTION OF FOREIGN INCOME) ORDER 2014**

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) Order 2014.

### **Exemption for India Roads Trust Investments Pte Ltd**

**2.—(1)** India Roads Trust Investments Pte Ltd is hereby granted exemption from tax on the interest received in Singapore on or after 18th November 2013 from the following companies located in India: