

**Income Tax (Fraser's Logistics & Industrial Trust — Section 13(12) Exemption)  
Order 2020**

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**No. S 451**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(FRASERS LOGISTICS & INDUSTRIAL TRUST —  
SECTION 13(12) EXEMPTION) ORDER 2020

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

**Citation**

**1.** This Order is the Income Tax (Fraser's Logistics & Industrial Trust — Section 13(12) Exemption) Order 2020.

**Exemption**

**2.—(1)** Interest income received in Singapore by FLT Europe Treasury Pte Ltd (a company incorporated in Singapore) from FPE Logistics B.V. (a company incorporated in the Netherlands) on or after 14 December 2018 is exempt from tax, subject to the conditions specified in the letter of approval dated 14 December 2018 addressed to Ernst & Young Solutions LLP.