

**Income Tax (Hevilift Group Pte Ltd, etc. — Section 13(4) Exemption)
Notification 2020**

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No. S 110

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(HEVILIFT GROUP PTE LTD, ETC. —
SECTION 13(4) EXEMPTION)
NOTIFICATION 2020**

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance makes the following Notification:

Citation and commencement

1. This Notification is the Income Tax (Hevilift Group Pte Ltd, etc. — Section 13(4) Exemption) Notification 2020 and is deemed to have come into operation on 1 January 2012.

Exemption

2.—(1) The interest payable —

(a) by the borrowers mentioned in the first column of the following table;