

**Income Tax (Lendlease Global Commercial REIT — Section 13(12) Exemption)  
Order 2020**

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**No. S 452**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(LENDLEASE GLOBAL COMMERCIAL REIT —  
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 (Lendlease Global Commercial REIT — Section 13(12) Exemption) Order 2020.

**Exemption**

**2.—(1)** Distribution income received in Singapore by Lendlease Global Commercial (IT) Pte Ltd (a company incorporated in Singapore) from Lendlease Global Commercial Italy Fund (a real estate investment fund constituted in Italy) on or after 25 June 2019 is exempt from tax.