

**Income Tax (Suntec Real Estate Investment Trust — Section 13(12) Exemption)
Order 2021**

Table of Contents

Enacting Formula

1 Citation

2 Exemption

No. S 535

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(SUNTEC REAL ESTATE INVESTMENT TRUST —
SECTION 13(12) EXEMPTION) ORDER 2021**

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 (Suntec Real Estate Investment Trust — Section 13(12) Exemption) Order 2021.

Exemption

2.—(1) Trust distribution income described in sub-paragraph (2), that is received in Singapore on or after 18 June 2021 by the trustee of Suntec Real Estate Investment Trust or Suntec REIT UK 1 Pte. Ltd. (a Singapore-incorporated company), from Victoria Circle Unit Trust 1 (a Jersey property unit trust) or Victoria Circle Unit Trust 2 (a Jersey property unit trust), is exempt from tax.