

**Income Tax (Trafigura Group Pte Ltd — Section 13(4) Exemption) (No. 2)
Notification 2020**

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No. S 488

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(TRAFIGURA GROUP PTE LTD — SECTION 13(4)
EXEMPTION) (NO. 2) 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 (Trafigura Group Pte Ltd — Section 13(4) Exemption) (No. 2) Notification 2020 and is deemed to have come into operation on 27 April 2018.

Exemption

2.—(1) Subject to sub-paragraph (3), the interest, commission, fee and other payments payable by Trafigura Group Pte Ltd to any person who is not resident in Singapore —