

Income Tax (TSCL Holdings Pte. Ltd. — Section 13(4) Exemption) Notification 2020

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No. S 562

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (TSCL HOLDINGS PTE. LTD. — 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 (TSCL Holdings Pte. Ltd. — Section 13(4) Exemption) Notification 2020 and is deemed to have come into operation on 8 April 2019.

Exemption

2.—(1) The interest payable by TSCL Holdings Pte. Ltd. —

(a) to the respective non-resident persons mentioned in the first column of the following table;