
First published in the *Government Gazette*, Electronic Edition, on 8 March 2018 at 5 pm.

No. S 129

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(EXEMPTION OF FOREIGN INCOME)
(AMENDMENT) ORDER 2018**

In exercise of the powers conferred by section 13(12) of the Income Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1.—(1) This Order is the Income Tax (Exemption of Foreign Income) (Amendment) Order 2018.

(2) Paragraph 2(a) is deemed to have come into operation on 19 December 2002.

(3) Paragraph 2(b) is deemed to have come into operation on 24 February 2015.

(4) Paragraph 2(c) comes into operation on 8 March 2018.

Amendment of paragraph 2

2. Paragraph 2 of the Income Tax (Exemption of Foreign Income) (No. 3) Order 2002 (G.N. No. S 646/2002) is amended —

(a) by inserting, immediately after sub-paragraph (1), the following sub-paragraph:

“(1A) Income received in Singapore by an approved international shipping enterprise from a partnership outside Singapore, being income that is approved for this sub-paragraph by the Minister, is exempt from tax, subject to the conditions imposed by the Minister and notified to the approved international shipping enterprise.”;