
First published in the Government *Gazette*, Electronic Edition, on 18th March 2015 at 5:00 pm.

No. S 136

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF ROYALTIES AND OTHER PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) (AMENDMENT) NOTIFICATION 2015

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 may be cited as the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) (Amendment) Notification 2015 and is deemed to have come into operation on 28 February 2013.

Amendment of paragraph 2

2. Paragraph 2 of the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification 2001 (G.N. No. S 97/2001) is amended by deleting the words “on or after 1st January 2001” and substituting the words “during the period from 1 January 2001 to 27 February 2013 (both dates inclusive)”.

Amendment of paragraph 4

3. Paragraph 4 of the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification 2001 is amended by deleting the words “on or after 23rd February 2001” and substituting the words “during the period from 23 February 2001 to 27 February 2013 (both dates inclusive)”.

[G.N. No. S 267/2001]