

**Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development Loans) (No. 4) Notification 1997**

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**No. S 194**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS FOR  
ECONOMIC AND TECHNOLOGICAL DEVELOPMENT LOANS) (NO. 4)  
NOTIFICATION 1997**

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance hereby makes the following Notification:

**Citation**

1. This Notification may be cited as the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development Loans) (No. 4) Notification 1997.

**Exemption**

2. Sony International (Singapore) Ltd. is hereby granted exemption from tax for a period of 8 years, with effect from 17th February 1997, on the interest payable on any loan taken from its approved network companies and any bank in countries outside Singapore, subject to the terms and conditions specified in the letter of approval dated 17th March 1997 addressed to the company.