

**Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development Loans) (No. 6) Notification 1996**

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INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS FOR  
ECONOMIC AND TECHNOLOGICAL DEVELOPMENT LOANS) (NO. 6)  
NOTIFICATION 1996

In exercise of the powers conferred by section 13(2) of the Income Tax Act, the Minister for Finance hereby makes the following Notification:

1. This Notification may be cited as the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development Loans) (No. 6) Notification 1996.

2. There shall be exempt from tax interest received from notes issued under the US\$300 million Medium Term Note Programme and US\$500 million Commercial Paper Programme of Toshiba Capital Asia Ltd by —

- (a) any non-resident individual; and
- (b) any person, other than an individual, if that person is neither a resident of nor a permanent establishment in Singapore.