

# **Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification**

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### **INCOME TAX (EXEMPTION OF ROYALTIES AND OTHER PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) NOTIFICATION**

**N 12**

**G.N. No. S 532/1997**

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(15th June 1998)

[12th December 1997]

## **Citation**

**1.** This Notification may be cited as the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification.

## **Exemption**

**2.—(1)** There shall be exempt from tax any payment made to a person who is neither a resident of nor a permanent establishment in Singapore for the use of or the right to use any facility or equipment in a space satellite for any period from 11th July 1997 to 10th