Income Tax (APTIV Safety & Mobility Services Singapore Pte Ltd — Section 13(12) Exemption) Order 2019

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No. S 489

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (APTIV SAFETY & MOBILITY SERVICES SINGAPORE PTE LTD — SECTION 13(12) EXEMPTION) ORDER 2019

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

Citation

1. This Order is the Income Tax (APTIV Safety & Mobility Services Singapore Pte Ltd — Section 13(12) Exemption) Order 2019.

Exemption

2.—(1) Dividends amounting to US\$62,713,110 received in Singapore by APTIV Safety & Mobility Services Singapore Pte. Ltd. (a company incorporated in Singapore) from Delphi China LLC (a company incorporated in the United States of America) in the basis periods for the years of assessment 2014 to 2016, are exempt from tax.

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