

Income Tax (AT Holdings Pte. Ltd. — Section 13(12) Exemption) Order 2021

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No. S 677

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (AT HOLDINGS PTE. LTD. — SECTION 13(12) EXEMPTION) ORDER 2021

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

Citation and commencement

1. This Order is the Income Tax (AT Holdings Pte. Ltd. — Section 13(12) Exemption) Order 2021 and is deemed to have come into operation on 24 September 2020.

Exemption

2.—(1) Income comprising dividends described in sub-paragraph (2), that is received in Singapore by AT Holdings Pte. Ltd. (a company incorporated in Singapore) from AT Holdings Europe Co-operative U.A. (a company incorporated in the Netherlands), is exempt from tax.