

# **Income Tax (Exemption from section 19B(10A)) Order 2015**

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**No. S 479**

## **INCOME TAX ACT (CHAPTER 134)**

## **INCOME TAX (EXEMPTION FROM SECTION 19B(10A)) ORDER 2015**

In exercise of the powers conferred by section 19B(10B) of the Income Tax Act, the Minister for Finance makes the following Order:

### **Citation**

**1.** This Order may be cited as the Income Tax (Exemption from section 19B(10A)) Order 2015.

### **Exemption from section 19B(10A) of Act**

**2.—**(1) Keysight Technologies Singapore (Holdings) Pte. Ltd. is exempt from section 19B(10A) of the Act in respect of capital expenditure incurred by it on 1 August 2014 in acquiring, for use in its trade or business, intellectual property rights from Agilent Technologies Singapore (Holdings) Pte. Ltd.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions