

Income Tax (Exemption of Foreign Income) (No. 3) Order 2016

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INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME) (NO. 3) ORDER 2016

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 (Exemption of Foreign Income) (No. 3) Order 2016.

Exemption

2.—(1) Income comprising dividends described in sub-paragraph (2), that are received by Cofco Agri Holdings Pte Ltd (a company incorporated in Singapore) on or after 20 May 2016 from Noble Agri Resources Limited (a company incorporated in Bermuda), is exempt from tax.

- (2) Sub-paragraph (1) applies to dividends derived from dividends received by Noble