

Income Tax (Exemption of Foreign Income) (No. 5) Order 2005

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No. S 513

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME) (NO. 5) ORDER 2005

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

Citation

1. This Order may be cited as the Income Tax (Exemption of Foreign Income) (No. 5) Order 2005.

Exemption

2. Fortune Real Estate Investment Trust is hereby granted exemption from tax on the foreign dividends received in Singapore from the BVI-incorporated real property owning companies, subject to the condition specified in the letter of approval dated 11th April 2005 addressed to the tax agent of Fortune Real Estate Investment Trust.

Made this 26th day of July 2005.

LIM SIONG GUAN
Permanent Secretary,