

Income Tax (Exemption of Foreign Income) (No. 9) Order 2013

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No. S 600

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME) (NO. 9) ORDER 2013

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. 9) Order 2013.

Exemption

2.—(1) Tigris Investments Pte. Ltd. is hereby granted exemption from tax on the dividends received in Singapore on or after 2nd September 2013 from AT Holdings Europe B.V., a company located in the Netherlands.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 2nd September 2013 addressed to Tigris