

# **Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) (No. 2) Notification 2001**

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

### **INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) (NO. 2) NOTIFICATION 2001**

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance hereby makes the following Notification:

#### **Citation and commencement**

**1.** This Notification may be cited as the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) (No. 2) Notification 2001 and shall be deemed to have come into operation on 26th April 2001.

#### **Exemption**

**2.—(1)** This paragraph applies to any payment —

- (a)* made by the Monetary Authority of Singapore to a person who is not resident in Singapore;