

# **Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) Notification 2018**

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

### **INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) NOTIFICATION 2018**

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

### **Citation and commencement**

**1.** This Notification is the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) Notification 2018 and is deemed to have come into operation on 11 December 2017.

### **Exemption**

**2.—(1)** The interest payable during the period starting on 11 December 2017 and ending on 11 December 2022, by Eterna Capital Pte. Ltd. to any person who is not resident in Singapore, under the Indenture dated 11 December 2017, in respect of the