

**Income Tax (Exemption of Interest and Other Payments on Economic and Technological Development Loans) (No. 2) Notification 2015**

**Table of Contents**

**Enacting Formula**

**1 Citation**

**2 Exemption**

**No. S 82**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(EXEMPTION OF INTEREST AND OTHER PAYMENTS  
ON ECONOMIC AND TECHNOLOGICAL DEVELOPMENT  
LOANS) (NO. 2) NOTIFICATION 2015**

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**

**1.** This Notification may be cited as the Income Tax (Exemption of Interest and Other Payments on Economic and Technological Development Loans) (No. 2) Notification 2015.

**Exemption**

**2.—(1)** Subject to sub-paragraph (2), there shall be exempt from tax the interest payable on or after 8 June 2013 by SE Shipping Lines Pte Ltd to Export-Import Bank of India on a loan granted under the Loan Agreement dated 30 March 2011, for partially