

Income Tax (Exemption of Interest and Other Payments on Economic and Technological Development Loans) (No. 5) Notification 2015

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No. S 722

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS ON ECONOMIC AND TECHNOLOGICAL DEVELOPMENT LOANS) (NO. 5) NOTIFICATION 2015

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance 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. 5) Notification 2015.

Exemption

2.—(1) The interest payable between 2 July 2013 and 14 February 2014 (both dates inclusive) by Mortimer Pte. Ltd. to Mach Invest International S.A. on the portion of a loan granted under the Loan Agreement dated 13 May 2013 (as amended by the Loan