

Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) (No. 2) Notification 2003

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No. S 530

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF ROYALTIES AND OTHER PAYMENTS FOR
ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) (NO. 2) NOTIFICATION
2003**

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 Royalties and Other Payments for Economic and Technological Development) (No. 2) Notification 2003.

Definitions

2. In this Notification —

“digitised goods” means text, images or sounds that are transferred through any handphone, fixed-line phone, cable network, satellite, the Internet, or other