

Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification

Table of Contents

1 Citation

2 Exemption

Legislative History

INCOME TAX ACT (CHAPTER 134, SECTIONS 13(4))

INCOME TAX (EXEMPTION OF ROYALTIES AND OTHER PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) NOTIFICATION

N 12

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Citation

1. This Notification may be cited as the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification.

Exemption

2.—(1) There shall be exempt from tax any income of a person who is neither a resident of nor a permanent establishment in Singapore, being a payment made to that person —