

Income Tax (Frasers Logistics & Commercial Trust UK Pte. Ltd. — Section 13(12) Exemption) Order 2021

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No. S 754

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(FRASERS LOGISTICS &
COMMERCIAL TRUST UK PTE. LTD. —
SECTION 13(12) EXEMPTION) ORDER 2021**

In exercise of the powers conferred by section 13(12) of the Income Tax Act, the Minister for Finance makes the following Order:

Citation

1. This Order is the Income Tax (Frasers Logistics & Commercial Trust UK Pte. Ltd. — Section 13(12) Exemption) Order 2021.

Exemption

2.—(1) The following income received in Singapore by Frasers Logistics & Commercial Trust UK Pte. Ltd. (a company incorporated in Singapore) from Maxis Business Park Limited (a company incorporated in Jersey) on or after 22 June 2021 is exempt from tax: