

**Income Tax (Grace Ocean Private Limited — Section 13(4) Exemption)
Notification 2021**

Table of Contents

Enacting Formula

1 Citation and commencement

2 Exemption for purchase of CS Best

3 Exemption for purchase of CS Service

No. S 855

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(GRACE OCEAN PRIVATE LIMITED —
SECTION 13(4) EXEMPTION) NOTIFICATION 2021**

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance makes the following Notification:

Citation and commencement

1.—(1) This Notification is the Income Tax (Grace Ocean Private Limited — Section 13(4) Exemption) Notification 2021.

(2) Paragraph 2 is deemed to have come into operation on 23 March 2020.

(3) Paragraph 3 is deemed to have come into operation on 23 January 2021.

Exemption for purchase of CS Best