

# **Income Tax (IB Offshore Pte. Limited — Section 13(4) Exemption) Notification 2021**

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**No. S 557**

## **INCOME TAX ACT (CHAPTER 134)**

### **INCOME TAX (IB OFFSHORE PTE. 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.** This Notification is the Income Tax (IB Offshore Pte. Limited — Section 13(4) Exemption) Notification 2021 and is deemed to have come into operation on 1 November 2013.

## **Exemption**

**2.—(1)** The interest payable by IB Offshore Pte. Limited —

**(a)** to the respective lenders mentioned in the first column of the following table;