

**Income Tax (Parkway Life Japan4 Pte. Ltd. — Section 13(12) Exemption) (No. 2) Order 2021**

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**No. S 755**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(PARKWAY LIFE JAPAN4 PTE. LTD. —  
SECTION 13(12) EXEMPTION)  
(NO. 2) 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 (Parkway Life Japan4 Pte. Ltd. — Section 13(12) Exemption) (No. 2) Order 2021.

**Exemption**

**2.—(1)** Any partnership profit described in sub-paragraph (2) that is distributed by Godo Kaisha Samurai 15 (an entity incorporated in Japan) and received in Singapore by Parkway Life Japan4 Pte. Ltd. (a company incorporated in Singapore) on or after 31 August 2021 is exempt from tax.