

**Income Tax (Singapore Aerospace Manufacturing Private Limited — Section 13(12) Exemption) Order 2020**

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**No. S 384**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(SINGAPORE AEROSPACE MANUFACTURING  
PRIVATE LIMITED — SECTION 13(12) EXEMPTION)  
ORDER 2020**

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 (Singapore Aerospace Manufacturing Private Limited — Section 13(12) Exemption) Order 2020.

**Exemption**

**2.—**(1) Dividends received in Singapore by Singapore Aerospace Manufacturing Private Limited (a company incorporated in Singapore) from SAM Engineering & Equipment (M) Berhad (a company incorporated in Malaysia) in the basis periods for the year of assessment 2017 and subsequent years of assessment, and derived from dividends