

Income Tax (ST Engineering Aerospace Resources Pte. Ltd. — Section 13(12) Exemption) Order 2020

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No. S 989

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(ST ENGINEERING AEROSPACE RESOURCES PTE. LTD. —
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 (ST Engineering Aerospace Resources Pte. Ltd. — Section 13(12) Exemption) Order 2020.

Exemption

2.—(1) Dividends received in Singapore by ST Engineering Aerospace Resources Pte. Ltd. (a company incorporated in Singapore) in the basis periods for the year of assessment 2021 and subsequent years of assessment from the following companies which are incorporated in Ireland, are exempt from tax: