

**Income Tax (Total Engine Asset Management Pte. Ltd. — Section 13(4)  
Exemption) Notification 2021**

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**No. S 678**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(TOTAL ENGINE ASSET MANAGEMENT PTE. LTD. —  
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 (Total Engine Asset Management Pte. Ltd. — Section 13(4) Exemption) Notification 2021 and is deemed to have come into operation on 26 July 2019.

**Exemption**

**2.—(1)** The interest and legal fee payable by Total Engine Asset Management Pte. Ltd. —

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