Income Tax (Zebra Technologies Asia Pacific Pte. Ltd. — Section 13(12) Exemption) Order 2020

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No. S 754

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (ZEBRA TECHNOLOGIES ASIA PACIFIC 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 (Zebra Technologies Asia Pacific Pte. Ltd. — Section 13(12) Exemption) Order 2020.

Exemption

2.—(1) The dividend income of US\$13,700,000 received in Singapore by Zebra Technologies Asia Pacific Pte. Ltd. (a company incorporated in Singapore) from Zebra Technologies Asia Holdings Limited (a company incorporated in Mauritius) in the basis period for the year of assessment 2017 is exempt from tax.

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