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**No. S 678**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF ROYALTIES AND OTHER  
PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL  
DEVELOPMENT) (AMENDMENT)  
NOTIFICATION 2013**

In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance hereby makes the following Notification:

**Citation and commencement**

**1.** This Notification may be cited as the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) (Amendment) Notification 2013 and shall be deemed to have come into operation on 28th February 2013.

**Amendment of paragraph 3**

**2.** Paragraph 3 of the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification 2003 (G.N. No. S 529/2003) is amended —

(a) by inserting, immediately after sub-paragraph (1), the following sub-paragraph:

“(1A) Subject to sub-paragraph (2), there shall be exempt from tax any income of a non-resident person, being a payment made to the non-resident person for an IRU, and accruing in or derived from Singapore —

(a) during the period from 28th February 2013 to 27th February 2018 (both dates inclusive); or

(b) after 27th February 2018 —

(i) under a contract for the IRU which takes effect at any time during the period from 28th February 2013 to 27th February 2018 (both dates inclusive); or