

Income Tax (Concessionary Rate of Tax for Foreign Income of Approved Container Investment Enterprise) Order 2010

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No. S 699

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX FOR FOREIGN INCOME OF APPROVED CONTAINER INVESTMENT ENTERPRISE) ORDER 2010

In exercise of the powers conferred by section 13(12) of the Income Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Income Tax (Concessionary Rate of Tax for Foreign Income of Approved Container Investment Enterprise) Order 2010 and shall be deemed to have come into operation on 1st April 2008.

Definitions

2. In this Order —

“approved container investment enterprise” means a container investment