

Income Tax (Exemption of Foreign Income of Approved Shipping Investment Enterprise) Order 2010

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No. S 698

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME OF APPROVED SHIPPING 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 (Exemption of Foreign Income of Approved Shipping Investment Enterprise) Order 2010 and shall be deemed to have come into operation on 1st March 2006.

Definitions

2. In this Order —

“approved international shipping enterprise” has the same meaning as in section 13S(20) of the Act;