

**Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) (Amendment) Notification 2009**

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**No. S 516**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF ROYALTIES AND OTHER PAYMENTS FOR  
ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) (AMENDMENT)  
NOTIFICATION 2009**

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**

1. This Notification may be cited as the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) (Amendment) Notification 2009.

**Amendment of paragraph 2**

2. Paragraph 2 of the Income Tax (Exemption of Royalties and Other Payments for Economic and Technological Development) Notification (N 12, 1998 Ed.) is amended —

- (a) by deleting sub-paragraph (1) and substituting the following sub-paragraphs: