

**Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development Loans) (No. 6) Notification 1996**

**Table of Contents**

**Enacting Formula**

**1**

**2**

**3**

**No. S 210**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS FOR  
ECONOMIC AND TECHNOLOGICAL DEVELOPMENT LOANS) (NO. 6)  
NOTIFICATION 1996**

In exercise of the powers conferred by section 13(2) of the Income Tax Act, the Minister for Finance hereby makes the following Notification:

**1.** This Notification may be cited as the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development Loans) (No. 6) Notification 1996.

**2.** There shall be exempt from tax interest received from notes issued under the US\$300 million Medium Term Note Programme and US\$500 million Commercial Paper Programme of Toshiba Capital Asia Ltd by —

- (a)* any non-resident individual; and
- (b)* any person, other than an individual, if that person is neither a resident of nor a permanent establishment in Singapore.