

Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) Notification

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INCOME TAX (EXEMPTION OF INTEREST AND OTHER PAYMENTS FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT) NOTIFICATION

N 13

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Citation

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

Exemption

2. Subject to paragraph 3, there shall be exempt from tax any payment made under a cross currency swap transaction entered into on or after 3rd March 1999 by a Singapore