

---

---

First published in the *Government Gazette*, Electronic Edition, on 1 February 2023 at 5 pm.

**No. S 37**

INCOME TAX ACT 1947

INCOME TAX  
(EXEMPTION OF FOREIGN INCOME OF  
APPROVED SHIPPING INVESTMENT ENTERPRISE)  
(AMENDMENT) ORDER 2023

In exercise of the powers conferred by section 13(12) of the Income Tax Act 1947, the Minister for Finance makes the following Order:

**Citation and commencement**

1. This Order is the Income Tax (Exemption of Foreign Income of Approved Shipping Investment Enterprise) (Amendment) Order 2023 and is deemed to have come into operation on 12 December 2018.

**New paragraph 10**

2. In the Income Tax (Exemption of Foreign Income of Approved Shipping Investment Enterprise) Order 2017 (G.N. No. S 352/2017), after paragraph 9, insert —

**“Cessation of effect**

10. Paragraphs 5, 7 and 8 cease to have any effect starting on 12 December 2018.”.

Made on 28 January 2023.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R032.012.2340.V1; AG/LEGIS/SL/134/2020/62 Vol. 1]