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**No. S 180**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION FROM SECTION 19B(10A))  
ORDER 2012

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Exemption from section 19B(10A) of Act
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In exercise of the powers conferred by section 19B(10B) of the Income Tax Act, the Minister for Finance hereby makes the following Order:

**Citation**

1. This Order may be cited as the Income Tax (Exemption from section 19B(10A)) Order 2012.

**Exemption from section 19B(10A) of Act**

2. Solutia Singapore Pte. Ltd. is hereby granted exemption from section 19B(10A) of the Act in respect of capital expenditure incurred by Solutia Singapore Pte. Ltd. on 1st February 2011 in acquiring the following intellectual property rights based on a valuation done on 30th April 2010 for use in any trade or business carried on by Solutia Singapore Pte. Ltd.:

- (a) rights relating to trademarks held by V-Kool International Pte. Ltd. immediately before 30th April 2010; and
- (b) rights relating to trademarks and patents held by Huper Optik International Pte Ltd immediately before 30th April 2010.

Made this 26th day of April 2012.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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