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**No. S 247**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION OF FOREIGN INCOME)  
ORDER 2011

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Exemption
- 

In exercise of the powers conferred by section 13(12) 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 of Foreign Income) Order 2011.

**Exemption**

2.—(1) CapitaRetail China Development Fund is hereby granted exemption from tax on the dividend income received in Singapore from CapitaRetail China Developments (B) Pte Ltd.

(2) The exemption under sub-paragraph (1) —

- (a) is subject to the terms and conditions specified in the letter of approval dated 28th March 2011 addressed to the tax agent of CapitaRetail China Development Fund; and
- (b) applies to dividend income received on or after 10th January 2011.

Made this 21st day of April 2011.

CHAN LAI FUNG  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

[MF(R) 32.16.56 V42; AG/LLRD/SL/134/2010/4 Vol. 1]