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No. S 248

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME) (NO. 4) ORDER 2015

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 makes the following Order:

Citation

1. This Order may be cited as the Income Tax (Exemption of Foreign Income) (No. 4) Order 2015.

Exemption

2.—(1) CommScope Solutions Singapore Pte Ltd is granted exemption from tax on the dividends which are —

- (*a*) received in Singapore on or after 31 December 2013 from CommScope Technologies (Hong Kong) Limited; and
- (b) paid out of dividends received by CommScope Technologies (Hong Kong) Limited from Argus Technologies (China) Limited.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 14 April 2015 addressed to Ernst & Young Solutions LLP, the tax agent of CommScope Solutions Singapore Pte Ltd.

Made on 21 April 2015.

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

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