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No. S 281**INCOME TAX ACT
(CHAPTER 134)****INCOME TAX
(EXEMPTION OF FOREIGN INCOME) (NO. 3) ORDER 2016****ARRANGEMENT OF PARAGRAPHS**

Paragraph

1. Citation
 2. Exemption
The Schedule
-

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 is the Income Tax (Exemption of Foreign Income) (No. 3) Order 2016.

Exemption

2.—(1) Income comprising dividends described in sub-paragraph (2), that are received by Cofco Agri Holdings Pte Ltd (a company incorporated in Singapore) on or after 20 May 2016 from Noble Agri Resources Limited (a company incorporated in Bermuda), is exempt from tax.

(2) Sub-paragraph (1) applies to dividends derived from dividends received by Noble Agri Resources Limited from the companies set out in the Schedule, which are in turn derived by those companies from carrying out their respective business activities.

(3) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 20 May 2016 addressed to the tax agent of Cofco Agri Holdings Pte Ltd.

THE SCHEDULE

Paragraph 2(2)

LIST OF COMPANIES

1. Bonel Resources LLC
2. Chongqing Xinfu Food Co. Ltd
3. Globeagri Trading Pte Ltd
4. Greensofts Trading Pte Ltd
5. Jordan Grain Handling and Milling Company Limited
6. Longkou Xinlong Edible Oil Co. Ltd
7. Meadowfeed Enterprises Pte Ltd
8. Nantong Noble Grain and Protein Co., Ltd
9. Nantong Noble Hongtong Biological Feed Co. Ltd
10. Noble Agri Commodities Pte Ltd
11. Noble Agri Trading (Shanghai) Company Limited
12. Noble Natural Resources India Private Ltd
13. Noble Paraguay Sociedad Anonima
14. Noble Resources FZCO
15. Noble Resources Pte Ltd
16. Noble Resources Netherlands B.V.
17. Noble Resources South Africa (Pty) Ltd
18. Noble Resources (Vietnam) Co., Ltd
19. PT Coffee Indonesia Jaya
20. Qinzhou Dayang Cereals and Oils Company Limited
21. Rapco Enterprises Pte Ltd
22. Standerton Oil Mills (Pty) Limited
23. Uniagro International Pte Ltd
24. UniNoble Sociedad Anonima

Made on 6 June 2016.

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

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