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**No. S 304****INCOME TAX ACT 1947****INCOME TAX  
(EXEMPTION OF FOREIGN INCOME OF  
APPROVED INTERNATIONAL SHIPPING ENTERPRISES)  
(AMENDMENT) ORDER 2024**

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 International Shipping Enterprises) (Amendment) Order 2024 and comes into operation on 12 April 2024.

**Amendment of paragraph 2**

2. In the Income Tax (Exemption of Foreign Income of Approved International Shipping Enterprises) Order 2018 (G.N. No. S 128/2018), in paragraph 2(2), in the definition of “approved”, replace “a person appointed by the Minister” with “an authorised body”.

*[G.N. No. S 306/2022]*

Made on 28 March 2024.

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

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