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**No. S 34**

**INCOME TAX ACT 1947**

**INCOME TAX  
(CONCESSIONARY RATE OF TAX FOR  
FOREIGN INCOME OF APPROVED CONTAINER  
INVESTMENT ENTERPRISE) (AMENDMENT) ORDER 2023**

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 (Concessionary Rate of Tax for Foreign Income of Approved Container Investment Enterprise) (Amendment) Order 2023 and is deemed to have come into operation on 12 December 2018.

**New paragraph 7**

2. In the Income Tax (Concessionary Rate of Tax for Foreign Income of Approved Container Investment Enterprise) Order 2017 (G.N. No. S 289/2017), after paragraph 6, insert —

**“Cessation of effect**

7. This Order ceases to have any effect starting on 12 December 2018.”.

Made on 28 January 2023.

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

[R032.012.2340.V1; AG/LEGIS/SL/134/2020/55 Vol. 1]