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No. S 360

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME)
(NO. 5) ORDER 2015

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Exemption for Tata Chemicals International Pte Ltd
 3. Exemption for Parkway Life Japan2 Pte Ltd
 4. Exemption for Parkway Life Japan3 Pte Ltd
 5. Exemption for Parkway Life Japan4 Pte Ltd
 6. Exemption for Mercuria Asia Group Holdings (Pte) Ltd
 7. Exemptions for Keppel DC Real Estate Investment Trust, etc.
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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. 5) Order 2015.

Exemption for Tata Chemicals International Pte Ltd

2.—(1) Tata Chemicals International Pte Ltd is granted exemption from tax on the dividends received in Singapore on 11 January 2013 from Gusiute Holdings (UK) Limited, a company incorporated in the United Kingdom.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 14 August 2013 addressed to Shanker Iyer Consultants Pte Ltd, the tax agent of Tata Chemicals International Pte Ltd.

Exemption for Parkway Life Japan2 Pte Ltd

3.—(1) Parkway Life Japan2 Pte Ltd is granted exemption from tax on the Tokumei-Kumiai distributions received in Singapore on or after 28 April 2014 from Godo Kaisha Tenshi 1 and Godo Kaisha Tenshi 2, companies incorporated in Japan.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 29 May 2014 addressed to Parkway Trust Management Limited.

Exemption for Parkway Life Japan3 Pte Ltd

4.—(1) Parkway Life Japan3 Pte Ltd is granted exemption from tax on the Tokumei-Kumiai distributions received in Singapore on or after 2 August 2013 from Godo Kaisha Healthcare 5, a company incorporated in Japan.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 11 October 2013 addressed to Parkway Trust Management Limited.

Exemption for Parkway Life Japan4 Pte Ltd

5.—(1) Parkway Life Japan4 Pte Ltd is granted exemption from tax on the Tokumei-Kumiai distributions received in Singapore on or after 18 October 2013 from Godo Kaisha Samurai 7 and Godo Kaisha Samurai 8, companies incorporated in Japan.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 7 January 2014 addressed to Parkway Trust Management Limited.

Exemption for Mercuria Asia Group Holdings (Pte) Ltd

6.—(1) Mercuria Asia Group Holdings (Pte) Ltd is granted exemption from tax on the dividends received in Singapore on or after 29 November 2013 from Mercuria Resources Labuan Ltd, a company incorporated in Labuan, Malaysia.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 15 August 2014

addressed to Ernst & Young Solutions LLP, the tax agent of Mercuria Asia Group Holdings (Pte) Ltd.

Exemptions for Keppel DC Real Estate Investment Trust, etc.

7.—(1) Keppel DC Real Estate Investment Trust is granted exemption from tax on the following income received in Singapore on or after 10 February 2014:

- (a) dividends and interest from Securus Guernsey 1 Limited and Securus Guernsey 2 Limited, companies incorporated in Guernsey;
- (b) dividends from Boxtel Investments Limited, a company incorporated in the British Virgin Islands;
- (c) dividends from Basis Bay Capital Management Sdn Bhd, a company incorporated in Malaysia.

(2) Securus C100 Pte Ltd is granted exemption from tax on the dividends and interest received in Singapore on or after 10 February 2014 from Citadel 100 Datacentres Limited, a company incorporated in the Republic of Ireland.

(3) Securus Netherlands 1 Pte Ltd is granted exemption from tax on the dividends received in Singapore on or after 10 February 2014 from Securus Netherlands B.V., a company incorporated in the Netherlands.

(4) Securus Netherlands 2 Pte Ltd is granted exemption from tax on the interest received in Singapore on or after 10 February 2014 from Securus Almere B.V., a company incorporated in the Netherlands.

(5) Securus GVP Pte Ltd is granted exemption from tax on the dividends and interest received in Singapore on or after 10 February 2014 from Greenwich View Place Limited, a company incorporated in Guernsey.

(6) The exemptions in sub-paragraphs (1) to (5) are subject to the terms and conditions specified in the letter of approval dated 25 November 2014 addressed to KPMG Services Pte Ltd, the tax agent of Keppel DC Real Estate Investment Trust.

Made on 27 May 2015.

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

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