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**No. S 397**

INCOME TAX ACT 1947

INCOME TAX  
(JURONG ENGINEERING LIMITED —  
SECTION 13(12) EXEMPTION)  
ORDER 2024

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Exemption
- 

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**

1. This Order is the Income Tax (Jurong Engineering Limited — Section 13(12) Exemption) Order 2024.

**Exemption**

2.—(1) Dividend income received in Singapore by Jurong Engineering Limited (a company incorporated in Singapore) during the period from 16 June 2017 to 19 July 2019 (both dates inclusive) from Konsultasi Sepadu Jaya Sdn Bhd (a company incorporated in Malaysia), which is in turn derived from the profits of Equator Engineering Sdn Bhd (a company incorporated in Malaysia), is exempt from tax.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in the letter from the Ministry of Finance dated 16 April 2024 and addressed to Foo Kon Tan LLP.

Made on 5 May 2024.

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

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