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**No. S 46**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION FROM SECTION 19B(10A))  
ORDER 2019

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
  2. Exemption
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In exercise of the powers conferred by section 19B(10B) of the Income Tax Act, the Minister for Finance makes the following Order:

**Citation and commencement**

1. This Order is the Income Tax (Exemption from Section 19B(10A)) Order 2019 and is deemed to have come into operation on 22 October 2018.

**Exemption**

2.—(1) Agilent Technologies Singapore (International) Pte. Ltd., formerly known as Agilent Technologies Singapore (Enterprise) Pte. Ltd., is exempt from section 19B(10A) of the Act in respect of capital expenditure incurred by it on 22 October 2018 in acquiring, for use in its trade or business, any intellectual property rights from Agilent Technologies Singapore (Holdings) Pte. Ltd.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter dated 22 October 2018 addressed to Baker & McKenzie.Wong & Leow, solicitors for Agilent Technologies Singapore (Enterprise) Pte. Ltd.

Made on 17 January 2019.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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