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**No. S 561**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION OF FOREIGN INCOME) (NO. 3)  
ORDER 2012

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
2. Exemption

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In exercise of the powers conferred by section 13(12) of the Income Tax Act, the Minister for Finance hereby makes the following Order:

**Citation**

**1.** This Order may be cited as the Income Tax (Exemption of Foreign Income) (No. 3) Order 2012.

**Exemption**

**2.—**(1) Amcor Fibre Packaging-Asia Pte Ltd is hereby granted exemption from tax on the dividends received in Singapore on or after 31st May 2006 from AMVIG Holdings Limited located in Hong Kong.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letters of approval dated 25th July 2012 and 16th August 2012 addressed to the tax agent of Amcor Fibre Packaging-Asia Pte Ltd.

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Made this 25th day of October 2012.

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

[MF(R)32.16.56 V45; AG/LLRD/SL/134/2010/4 Vol. 1]