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INCOME TAX ACT 1947

INCOME TAX (ARA LOGOS LOGISTICS TRUST, ETC. — SECTION 13(12) EXEMPTION) ORDER 2022

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Exemption
The Schedule
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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 (ARA LOGOS Logistics Trust, etc. — Section 13(12) Exemption) Order 2022.

Exemption

2.—(1) Distribution income and interest income received in Singapore by HSBC Institutional Trust Services (Singapore) Limited (a company incorporated in Singapore) in its capacity as the trustee of ARA LOGOS Logistics Trust (a trust constituted in Singapore) from The Trust Company (Australia) Limited (a company incorporated in Australia) in its capacity as the trustee of ALOG Logistics Trust Australia (a trust constituted in Australia) on or after 5 May 2022 are exempt from tax.

(2) Distribution income received in Singapore by ALOG (Australia) Pte. Ltd. (a company incorporated in Singapore) from The Trust Company (Australia) Limited in its capacity as the trustee of ALOG Logistics Trust Australia on or after 5 May 2022 is exempt from tax.

(3) Sub-paragraphs (1) and (2) apply to distribution income originating from —

- (a) any rental and property-related income (including capital gain derived from divestment of property) from any of the properties specified in the Schedule; and
- (b) any interest income derived from any deposit with a financial institution of such rental and property-related income.

(4) Sub-paragraph (1) applies to interest income from loans used to fund the acquisition of any property trust that holds any of the properties specified in the Schedule (including loans to refinance any of the firstmentioned loans), that is paid out of the rental and property-related income or interest income mentioned in sub-paragraph (3).

(5) The exemptions in sub-paragraphs (1) and (2) are subject to the conditions specified in the letter of approval dated 1 March 2022 addressed to EY Corporate Advisors Pte. Ltd.

THE SCHEDULE

Paragraph 2(3) and (4)

ADDRESS OF PROPERTY IN AUSTRALIA

1. 127 Orchard Road, Chester Hill, New South Wales
2. 16-28 Transport Drive, Somerton, Victoria
3. 51 Musgrave Road, Coopers Plains, Queensland
4. 203 Viking Drive, Wacol, Queensland
5. 223 Viking Drive, Wacol, Queensland
6. 182-198 Maidstone Street, Altona, Victoria
7. 217-225 Boundary Road, Laverton North, Victoria
8. 11-19 Kellar Street, Berrinba, Queensland
9. 3 Sanitarium Drive, Berkeley Vale, New South Wales
10. 67-93 National Boulevard, Campbellfield, Victoria
11. 41-51 Mills Road, Braeside, Victoria

THE SCHEDULE — *continued*

12. 76-90 Link Drive, Campbellfield, Victoria
13. 41-45 Hydrive Close, Dandenong South, Victoria
14. 196 Viking Drive, Wacol, Queensland
15. 16-24 William Angliss Drive, Laverton North, Victoria
16. 151-155 Woodlands Drive, Braeside, Victoria
17. 47 Logistics Place, Larapinta, Queensland
18. 1-5 and 2-6 Bishop Drive, Port of Brisbane, Queensland
19. 53 Peregrine Drive, Port of Brisbane, Queensland
20. 8-10 Curlew St, Port of Brisbane, Queensland
21. 21 Curlew St, Port of Brisbane, Queensland
22. 69 Sargents Road, Minchinbury, New South Wales
23. 11-14 John Morphett Place, Erskine Park, New South Wales
24. 34-58 Marshall Court, Altona, Victoria
25. 27-43 Toll Drive, Altona North, Victoria
26. 1 Hume Road, Laverton North, Victoria

Made on 23 July 2022.

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

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