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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(CATERPILLAR PROPULSION PTE LTD —
SECTION 13(12) EXEMPTION) ORDER 2019

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 makes the following Order:

Citation

1. This Order is the Income Tax (Caterpillar Propulsion Pte Ltd — Section 13(12) Exemption) Order 2019.

Exemption

2.—(1) Income received in Singapore on or after 2 September 2019 by Caterpillar Propulsion Pte Ltd (a company incorporated in Singapore) from Caterpillar Propulsion Middle East (a foreign branch of Caterpillar Propulsion Pte Ltd registered in the United Arab Emirates) is exempt from tax.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in paragraphs 3 and 4 of the letter of approval dated 2 September 2019 addressed to Ernst & Young Solutions LLP, the representative of Caterpillar Propulsion Pte Ltd.

Made on 13 September 2019.

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

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