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No. S 715

INCOME TAX ACT
(CHAPTER 134)
INCOME TAX
(EXEMPTION OF FOREIGN INCOME)
(NO. 6) ORDER 2018

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
2. Exemption

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 (Exemption of Foreign Income) (No. 6) Order 2018.

Exemption

2.—(1) Dividends received in Singapore by Singapore Aerospace Manufacturing Pte Ltd and Accuron Industrial Technologies Limited (both companies incorporated in Singapore) from SAM Engineering & Equipment (M) Berhad (a company incorporated in Malaysia) from 1 April 2014 to 31 March 2015 (both dates inclusive), and derived from dividends received by SAM Engineering & Equipment (M) Berhad from SAM Meerkat (M) Sdn Bhd, SAM Precision (M) Sdn Bhd and LKT Automation Sdn Bhd (companies incorporated in Malaysia), are 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 8 October 2018 addressed to KPMG Services Pte. Ltd., the tax agent of Singapore Aerospace Manufacturing Pte Ltd and Accuron Industrial Technologies Limited.

Made on 24 October 2018.

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

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