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**No. S 754**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(ZEBRA TECHNOLOGIES ASIA PACIFIC PTE. LTD. —  
SECTION 13(12) EXEMPTION) ORDER 2020

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 (Zebra Technologies Asia Pacific Pte. Ltd. — Section 13(12) Exemption) Order 2020.

**Exemption**

2.—(1) The dividend income of US\$13,700,000 received in Singapore by Zebra Technologies Asia Pacific Pte. Ltd. (a company incorporated in Singapore) from Zebra Technologies Asia Holdings Limited (a company incorporated in Mauritius) in the basis period for the year of assessment 2017 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 12 August 2020 addressed to PricewaterhouseCoopers Singapore Pte. Ltd., the representative of Zebra Technologies Asia Pacific Pte. Ltd.

Made on 1 September 2020.

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

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