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**No. S 754**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(FRASERS LOGISTICS &  
COMMERCIAL TRUST UK PTE. LTD. —  
SECTION 13(12) EXEMPTION) ORDER 2021

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 (Fraser's Logistics & Commercial Trust UK Pte. Ltd. — Section 13(12) Exemption) Order 2021.

**Exemption**

2.—(1) The following income received in Singapore by Fraser's Logistics & Commercial Trust UK Pte. Ltd. (a company incorporated in Singapore) from Maxis Business Park Limited (a company incorporated in Jersey) on or after 22 June 2021 is exempt from tax:

- (a) dividend income;
- (b) interest income.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in the letter of approval dated 22 June 2021 addressed to EY Corporate Advisors Pte. Ltd.

Made on 2 October 2021.

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

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