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## No. S 181

### INCOME TAX ACT (CHAPTER 134)

#### INCOME TAX (USE OF CONTAINER — SECTION 13(4) EXEMPTION) NOTIFICATION 2020

##### ARRANGEMENT OF PARAGRAPHS

###### Paragraph

1. Citation
  2. Exemption
  3. Amendment of Notification
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In exercise of the powers conferred by section 13(4) of the Income Tax Act, the Minister for Finance makes the following Notification:

#### **Citation**

1. This Notification is the Income Tax (Use of Container — Section 13(4) Exemption) Notification 2020.

#### **Exemption**

2.—(1) Rent or other payments accruing to a person resident outside Singapore under any lease or agreement entered into on or before 31 December 2027 in respect of the use of a container for the carriage of goods by sea, are exempt from tax.

*[S 156/2022 wef 04/03/2022]*

(2) Sub-paragraph (1) does not apply if the rent or payments are derived from any operation carried on by the person through the person's permanent establishment in Singapore.

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(3) In this paragraph, “container” means an article of equipment having a minimum volume of one TEU (twenty-foot equivalent unit), designed and constructed for repeated use for the intermodal carriage of goods by road, rail or sea and for the interchange of such forms of transportation.

### **Amendment of Notification**

3. The Notifications Exemption from Tax of Interest, Royalties, etc., on Economic and Technological Development Loans (N 1) is amended by deleting G.N. Nos. S 12/79 and S 57/79 and their entries relating thereto.

Made on 23 March 2020.

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

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