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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(EXEMPTION OF FOREIGN INCOME)
ORDER 2014

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Exemption for India Roads Trust Investments Pte Ltd
 3. Exemption for IL&FS Wind Power Investment Pte Ltd
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In exercise of the powers conferred by section 13(12) of the Income Tax Act, the Minister for Finance hereby makes the following Order:

Citation

1. This Order may be cited as the Income Tax (Exemption of Foreign Income) Order 2014.

Exemption for India Roads Trust Investments Pte Ltd

2.—(1) India Roads Trust Investments Pte Ltd is hereby granted exemption from tax on the interest received in Singapore on or after 18th November 2013 from the following companies located in India:

- (a) L&T Vadodara-Bharuch Tollway Limited;
- (b) L&T Panipat Elevated Corridor Limited;
- (c) L&T Krishnagiri Thopur Toll Road Limited;
- (d) L&T Western Andhra Tollways Limited;
- (e) L&T Interstate Road Corridor Limited;
- (f) L&T Krishnagiri Walajahpet Tollway Limited.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 17th February 2014 addressed to the tax agent of India Roads Trust Investments Pte Ltd.

Exemption for IL&FS Wind Power Investment Pte Ltd

3.—(1) IL&FS Wind Power Investment Pte Ltd is hereby granted exemption from tax on the interest received in Singapore on or after 7th March 2013 from the following companies located in India:

- (a) Wind Urja India Ltd;
- (b) IL&FS Wind Power Ltd;
- (c) Tadas Wind Energy Ltd;
- (d) Lalpur Wind Energy Pvt Ltd;
- (e) Khandke Wind Energy Private Ltd.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 3rd July 2013 addressed to the tax agent of IL&FS Wind Power Investment Pte Ltd.

Made this 5th day of March 2014.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.

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