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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(EXEMPTION OF FOREIGN INCOME)
ORDER 2011

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 hereby makes the following Order:

Citation

1. This Order may be cited as the Income Tax (Exemption of Foreign Income) Order 2011.

Exemption

2.—(1) CapitaRetail China Development Fund is hereby granted exemption from tax on the dividend income received in Singapore from CapitaRetail China Developments (B) Pte Ltd.

(2) The exemption under sub-paragraph (1) —

- (a) is subject to the terms and conditions specified in the letter of approval dated 28th March 2011 addressed to the tax agent of CapitaRetail China Development Fund; and
- (b) applies to dividend income received on or after 10th January 2011.

Made this 21st day of April 2011.

CHAN LAI FUNG
*Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.*

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