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**No. S 342**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION OF FOREIGN INCOME)  
(NO. 4) ORDER 2014

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) (No. 4) Order 2014.

**Exemption**

2.—(1) MTQ Corporation Limited is hereby granted exemption from tax on the dividends which are received by MTQ Corporation Limited in Singapore, from Premier Sea & Land Limited, a company located in Hong Kong, in MTQ Corporation Limited's financial years ended 31st March 2012 and 31st March 2013.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 20th January 2014 addressed to MTQ Corporation Limited.

Made this 8th day of May 2014.

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

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