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No. S 395

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(EXEMPTION OF FOREIGN INCOME)
(NO. 6) ORDER 2017

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Exemption
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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 (Exemption of Foreign Income) (No. 6) Order 2017.

Exemption

2.—(1) Dividends received in Singapore by New Toyo Lamination (M) Pte Ltd (a company incorporated in Singapore) on or after 14 June 2017 from New Toyo Aluminium Gulf Paper Packaging FZE (a company incorporated in the United Arab Emirates) are exempt from tax.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in paragraph 4 of the letter of approval dated 14 June 2017 addressed to Ernst & Young Solutions LLP, the tax agent of New Toyo Lamination (M) Pte Ltd.

Made on 14 July 2017.

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

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