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**No. S 40**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION OF FOREIGN INCOME) (NO. 2)  
ORDER 2013

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. 2) Order 2013.

**Exemption**

2.—(1) Medi-Flex Limited is hereby granted exemption from tax on the dividends received in Singapore on or after 21st December 2011 from Flexitech Sdn Bhd, a company located in Malaysia.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 10th January 2013 addressed to the tax agent of Medi-Flex Limited.

Made this 22nd day of January 2013.

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

[MF(R)32.16.56 V52; AG/LLRD/SL/134/2010/4 Vol. 2]