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**No. S 572**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(EXEMPTION OF FOREIGN INCOME)  
(NO. 4) ORDER 2012

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Exemption for Cooper Crouse-Hinds Pte. Ltd.
  3. Exemption for Gan Yue Cheng Holdings Pte. Ltd. and Gan Yue Cheng Pte. Ltd.
  4. Exemption for Lam Soon Cannery 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) (No. 4) Order 2012.

**Exemption for Cooper Crouse-Hinds Pte. Ltd.**

2.—(1) Cooper Crouse-Hinds Pte. Ltd. is hereby granted exemption from tax on the dividends received in Singapore on 6th August 2008, 18th December 2008, 22nd December 2008, 26th December 2008, 20th April 2009, 1st June 2009 and 24th July 2009 from Cooper (China) Co. Ltd. located in China.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 7th May 2012 addressed to the tax agent of Cooper Crouse-Hinds Pte. Ltd.

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**Exemption for Gan Yue Cheng Holdings Pte. Ltd. and Gan Yue Cheng Pte. Ltd.**

3.—(1) Gan Yue Cheng Holdings Pte. Ltd. and Gan Yue Cheng Pte. Ltd. are hereby granted exemption from tax on the dividends received in Singapore on 8th February 2010 and 8th March 2010 from Hong Bee Land Sdn. Bhd. located in Malaysia.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 26th June 2012 addressed to the tax agent of Gan Yue Cheng Holdings Pte. Ltd. and Gan Yue Cheng Pte. Ltd.

**Exemption for Lam Soon Cannery Pte. Ltd.**

4.—(1) Lam Soon Cannery Pte. Ltd. is hereby granted exemption from tax on the dividends received in Singapore on 21st August 2009, 27th May 2010, 12th July 2011 and 17th January 2012 from Lam Soon Strategic Sdn. Bhd. located in Malaysia.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 18th July 2012 addressed to the tax agent of Lam Soon Cannery Pte. Ltd.

Made this 9th day of November 2012.

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

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