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**No. S 586**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (EXEMPTION OF FOREIGN INCOME)  
(NO. 6) ORDER 2012

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Exemption  
The Schedule
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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. 6) Order 2012.

**Exemption**

2.—(1) Fortis Global Healthcare Infrastructure Pte Ltd is hereby granted exemption from tax on interest derived in India from investments made in compulsory convertible debentures issued by the entities listed in the Schedule, and received in Singapore on or after 26th September 2012.

(2) The exemption under sub-paragraph (1) is subject to the terms and conditions specified in the letter of approval dated 26th September 2012 addressed to the tax agent of Fortis Global Healthcare Infrastructure Pte Ltd.

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THE SCHEDULE

Paragraph 2

ENTITIES LOCATED IN INDIA

1. Kanishka Healthcare Limited
2. Fortis Health Management Limited
3. Escorts Heart and Super Speciality Institute Limited
4. Hospitalia Eastern Private Limited
5. Fortis Hospotel Limited
6. International Hospital Limited
7. Escorts Heart and Super Speciality Hospital Limited
8. Escorts Hospital and Research Centre Limited.

Made this 23rd day of November 2012.

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

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