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No. S 707

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(EXEMPTION FROM SECTION 19B(10A))
ORDER 2018

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Exemption
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In exercise of the powers conferred by section 19B(10B) of the Income Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Income Tax (Exemption from Section 19B(10A)) Order 2018 and is deemed to have come into operation on 1 October 2018.

Exemption

2.—(1) Keysight Technologies Singapore (Sales) Pte. Ltd. is exempt from section 19B(10A) of the Act in respect of capital expenditure incurred by it on 1 October 2018 in acquiring, for use in its trade or business, any intellectual property rights from Keysight Technologies Singapore (Holdings) Pte. Ltd.

(2) The exemption in sub-paragraph (1) is subject to the terms and conditions specified in the letter dated 1 October 2018 addressed to Keysight Technologies Singapore (Sales) Pte. Ltd.

Made on 22 October 2018.

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

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