
First published in the *Government Gazette*, Electronic Edition, on 7 October 2021 at 5 pm.

No. S 754

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(FRASERS LOGISTICS &
COMMERCIAL TRUST UK PTE. LTD. —
SECTION 13(12) EXEMPTION) ORDER 2021

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 makes the following Order:

Citation

1. This Order is the Income Tax (Fraser's Logistics & Commercial Trust UK Pte. Ltd. — Section 13(12) Exemption) Order 2021.

Exemption

2.—(1) The following income received in Singapore by Fraser's Logistics & Commercial Trust UK Pte. Ltd. (a company incorporated in Singapore) from Maxis Business Park Limited (a company incorporated in Jersey) on or after 22 June 2021 is exempt from tax:

- (a) dividend income;
- (b) interest income.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in the letter of approval dated 22 June 2021 addressed to EY Corporate Advisors Pte. Ltd.

Made on 2 October 2021.

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

[R032.015.0022.V1; AG/LEGIS/SL/134/2020/23 Vol. 2]