

No. S 602

INCOME TAX ACT 1947

INCOME TAX
(BOARDROOM PTE. LTD. —
SECTION 13(12) EXEMPTION) ORDER 2025

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Exemption
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In exercise of the powers conferred by section 13(12) of the Income Tax Act 1947, the Minister for Finance makes the following Order:

Citation

1. This Order is the Income Tax (Boardroom Pte. Ltd. — Section 13(12) Exemption) Order 2025.

Exemption

2.—(1) Dividend income described in sub-paragraph (2) received in Singapore by Boardroom Pte. Ltd. (a company incorporated in Singapore) on 17 December 2020 from Boardroom Holdings Australia Pty Ltd (a company incorporated in Australia), is exempt from tax.

(2) Sub-paragraph (1) applies to dividend income that is derived from dividend income received by Boardroom Holdings Australia Pty Ltd from Newreg Pty Ltd (a company incorporated in Australia), which is in turn derived from the profits of Boardroom Pty Ltd (a company incorporated in Australia).

(3) The exemption in sub-paragraph (1) is subject to the conditions specified in the letter from the Inland Revenue Authority of Singapore dated 28 August 2025 that is issued on behalf of the Minister for Finance and addressed to Boardroom Business Solutions Pte. Ltd.

Made on 10 September 2025.

NGIAM SIEW YING
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/134/2025/7]