

No. S 728**INCOME TAX ACT 1947****INCOME TAX****(SINOCHEM INTERNATIONAL (OVERSEAS) 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 (Sinochem International (Overseas) Pte. Ltd. — Section 13(12) Exemption) Order 2025.

Exemption

2.—(1) Dividend income received in Singapore by Sinochem International (Overseas) Pte. Ltd. (a company incorporated in Singapore) on 9 February 2022 from Sinorgchem Industrial Company Limited (a company incorporated in Hong Kong), which is paid out of Sinorgchem Industrial Company Limited's capital gains derived from the sale of its interests in Jiangsu Sinorgchem Technology Co., Ltd. (a company incorporated in China), is exempt from tax.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in the letter from the Inland Revenue Authority of Singapore dated 31 October 2025 that is issued on behalf of the Minister for Finance and addressed to Sabara Law LLC.

Made on 22 November 2025.

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

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