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INCOME TAX ACT 1947

INCOME TAX (ENNOVI PLASTIC INDUSTRIES PTE. LTD. — SECTION 13(12) EXEMPTION) ORDER 2026

ARRANGEMENT OF PARAGRAPHS

Paragraph
1. Citation
2. Exemption

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 (Ennovi Plastic Industries Pte. Ltd. — Section 13(12) Exemption) Order 2026.

Exemption

2.—(1) The following income received in Singapore by Ennovi Plastic Industries Pte. Ltd. (a company incorporated in Singapore) from Ennovi Plastic Industries (H.K.) Limited (formerly known as Interplex Plastic Industries (H.K.) Limited) (a company incorporated in Hong Kong) is exempt from tax:

(*a*) dividend income received on 15 November 2019 and 31 December 2020, which is in turn derived from the profits of Interplex Plastic (Shenzhen) Ltd. (a company incorporated in China);

(*b*) dividend income received on 31 December 2020, which is in turn derived from the profits of Ennovi Plastic Industries (H.K.) Limited.

(2) The exemption in sub-paragraph (1) is subject to the conditions specified in the letter from the Inland Revenue Authority of Singapore dated 26 December 2025 that is issued on behalf of the Minister for Finance and addressed to Ennovi Plastic Industries Pte. Ltd.

Made on 7 January 2026.

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

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