

e-CTIM TECH 107/2013

13 September 2013

TO ALL MEMBERS

TECHNICAL

Direct Taxation

Further to our [e-CTIM TECH 86/2013](#) issued on 15 July, 2013, we would like to inform that the following Orders have been gazetted on 11 September 2013 to give effect to the incentives to SME in services sector to merge into larger entities:

- 1) [Stamp Duty \(Exemption\) \(No.11\) Order 2013](#) [P.U. (A) 285/2013];
- 2) [Income Tax \(Exemption\) \(No.11\) Order 2013](#) [P.U. (A) 286/2013];
- 3) [Income Tax \(Exemption\) \(No.12\) Order 2013](#) [P.U. (A) 287/2013];

Members may view all the gazette Orders at the official website of the [Attorney-General's Chambers \(AGC\)](#).

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