



Government of India
Income Tax Department;

Office of the Addl. Director of Income Tax (International Taxation)

Central Revenue Building, 15 Press Road, Kochi 682 018, Kerala

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Certificate No 2/ITO(IF)/09-10

Dated: ²⁰24-2009

Name and address of the
Non Resident Company

M/s APL Co Pte Ltd
Singapore

Name and address of the
Indian Agent

M/s APL (India) Pvt Ltd
Cochin-15

CERTIFICATE

As per the documents filed by the Indian agent namely M/s APL (India) Pvt Ltd, it is found that the Non-resident company M/s APL Co Pte Ltd, Singapore has its place of Effective Management in Singapore. Thus the Income earned by way of shipping business by the above Non resident Company is not taxable in India as per Article 8 of the Double Taxation Avoidance Agreement between India and Singapore, (Notified in Notification No. GSR 610(E) dated 8/8/1994).

The Non- resident Company is, therefore, entitled to 100% relief on profits from operation of ships in international traffic. This exemption certificate is not applicable in respect of earnings made by the non resident Company from the inland/coastal operations.

This Certificate is issued only for the purpose of filing documents under section 172 of the Income tax Act, 1961.

This certificate is valid upto 31-3-2010 unless it is withdrawn.


(BABY K KURIEN)
Income tax Officer,
(International Taxation)-I
Kochi.

