

**Income Tax (Singapore — Australia) (Avoidance of Double Taxation Agreement) Order 2010**

**Table of Contents**

**Enacting Formula**

**THE SCHEDULE**

**No. S 694**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — AUSTRALIA) (AVOIDANCE OF DOUBLE  
TAXATION AGREEMENT) ORDER 2010**

WHEREAS it is provided by section 49 of the Income Tax Act that if the Minister by order declares that arrangements specified in the order have been made with the Government of any country outside Singapore with a view to affording relief from double taxation in relation to tax under the Act and any tax of a similar character imposed by the laws of that country, and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to tax under the Act notwithstanding anything in any written law:

AND WHEREAS it is provided by section 105C of the Income Tax Act that the Minister may by order declare an avoidance of double taxation arrangement as a prescribed arrangement for the purposes of Part XXA of the Act:

AND WHEREAS by an Agreement dated 11th February 1969 as amended by the Protocol signed at Canberra on 16th October 1989, between the Government of the Republic of Singapore and the Government of the Commonwealth of Australia, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Second Protocol dated 8th September 2009, between the Government of the Republic of Singapore and the Government of the Commonwealth of Australia, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is hereby declared by the Minister for Finance —

- (a) that the arrangements as modified by the said Protocol specified in the Schedule to this Order have been made with the Government of the Commonwealth of Australia;
- (b) that it is expedient that those arrangements should have effect from 22nd December 2010 notwithstanding anything in any written law; and
- (c) that the arrangements as modified by the said Protocol specified in the Schedule to this Order are a prescribed arrangement for the purposes of Part XXA of the Act.

## THE SCHEDULE

THE SECOND PROTOCOL AMENDING THE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE COMMONWEALTH OF AUSTRALIA

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AS AMENDED BY  
THE PROTOCOL OF 16 OCTOBER 1989

The Government of the Republic of Singapore and the Government of Australia

Desiring to amend the Agreement between the Government of the Republic of Singapore and the Government of the Commonwealth of Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Canberra on 11 February 1969 as amended by the Protocol signed at Canberra on 16 October 1989 (hereinafter referred to as “the Agreement”)

Have agreed as follows:

### ARTICLE I

Article 19 of the Agreement is omitted and the following Article is substituted: