

Income Tax (Singapore — Germany) (Supplementary) (Avoidance of Double Taxation Agreement) Order 2021

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Enacting Formula

THE SCHEDULE Notification from German Federal Ministry of Finance dated 16 August 2021

No. S 801

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (SINGAPORE — GERMANY)
(SUPPLEMENTARY) (AVOIDANCE OF DOUBLE
TAXATION AGREEMENT) ORDER 2021

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 have effect in relation to tax under the Act despite anything in any written law:

AND WHEREAS by an Agreement dated 28 June 2004, between the Government of the Republic of Singapore and the Federal Republic of Germany, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 9 December 2019, between the Government of the Republic of Singapore and the Federal Republic of Germany, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol: