

**Income Tax (Singapore — India) (Avoidance of Double Taxation Agreement)
Order 2011**

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Enacting Formula

THE SCHEDULE

No. S 463

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(SINGAPORE — INDIA)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2011**

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 24th January 1994, between the Government of the Republic of Singapore and the Government of the Republic of India, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 29th June 2005, between the Government of the Republic of Singapore and the Government of the Republic of India, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

AND WHEREAS by a Second Protocol dated 24th June 2011, between the Government of the Republic of Singapore and the Government of the Republic of India, the arrangements set out in the said Agreement, as modified by the said Protocol, were further modified as prescribed in the said Second Protocol:

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

- (a) that the arrangements as modified by the said Second Protocol specified in the Schedule to this Order (referred to in this Order as the modified arrangements) have been made with the Government of the Republic of India;
- (b) that it is expedient that the modified arrangements should have effect from 1st September 2011 notwithstanding anything in any written law; and
- (c) that the modified arrangements are a prescribed arrangement for the purposes of Part XXA of the Act.

THE SCHEDULE

SECOND PROTOCOL AMENDING THE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE REPUBLIC OF INDIA

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Singapore and the Government of the Republic of India,