

**Income Tax (Singapore — Isle of Man) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019**

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**No. S 266**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — ISLE OF MAN)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
(MODIFICATIONS TO IMPLEMENT MULTILATERAL  
INSTRUMENT) ORDER 2019**

In exercise of the powers conferred by section 49(7) of the Income Tax Act, the Minister for Finance makes the following Order:

**Citation and commencement**

**1.** This Order is the Income Tax (Singapore — Isle of Man) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019