

**Income Tax (Singapore — Kazakhstan) (Avoidance of Double Taxation Agreement) Order 2014**

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**Enacting Formula**

**THE SCHEDULE The Protocol between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan amending the Agreement between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income**

**No. S 594**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(SINGAPORE — KAZAKHSTAN)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
ORDER 2014**

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 by an Agreement dated 19th September 2006, between the Government of the Republic of Singapore and the Government of the Republic of

Kazakhstan, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 9th April 2013, between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan, 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 Republic of Kazakhstan; and
- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

## THE SCHEDULE

### THE PROTOCOL

#### BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

#### AND

THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN  
AMENDING THE AGREEMENT BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND  
THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN

#### 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 Kazakhstan,

Desiring to conclude a Protocol to amend the Agreement between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Singapore on September 19,