

**Income Tax (Singapore — New Zealand) (Avoidance of Double Taxation Agreement) Order 2006**

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**Enacting Formula**

**THE SCHEDULE**

**No. S 493**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — NEW ZEALAND) (AVOIDANCE OF DOUBLE  
TAXATION AGREEMENT) ORDER 2006**

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 the 21st day of August 1973, between the Government of the Republic of Singapore and the Government of New Zealand, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Third Protocol dated the 5th day of September 2005, between the Government of the Republic of Singapore and the Government of New Zealand, 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 New

Zealand; and

- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

## THE SCHEDULE

### THIRD PROTOCOL TO THE AGREEMENT

#### BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

#### AND

THE GOVERNMENT OF NEW ZEALAND

#### 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 New Zealand,

Having regard to the Agreement between the Government of the Republic of Singapore and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income done at Singapore on 21 August 1973 (hereinafter referred to as “the Agreement”),

Have agreed that the following provisions shall form an integral part of the Agreement:

#### ARTICLE I

Subparagraph (j)(iv) of paragraph 1 of Article 2 of the Agreement shall be deleted and replaced by the following:

- “(j) (iv) payments of any kind to the extent to which they are made as consideration for the supply of commercial knowledge, information, or assistance which is given as a means of enabling the application or enjoyment of such knowledge or information; or”

#### ARTICLE II

Subparagraph (j)(x) and subparagraph (j)(xi) of paragraph 1 of Article 2 of the Agreement shall be