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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — NEW ZEALAND)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
(MODIFICATIONS TO IMPLEMENT MULTILATERAL
INSTRUMENT) (AMENDMENT) 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 — New Zealand) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) (Amendment) Order 2019 and is deemed to have come into operation on 1 April 2019.

Amendment of paragraph 4

2. Paragraph 4 of the Income Tax (Singapore — New Zealand) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 264/2019) is amended by inserting, immediately after sub-paragraph (1), the following sub-paragraphs:

“(1A) Paragraph 5 of the Schedule has effect for a case presented on or after 1 April 2019, without regard to the basis period to which the case relates.

(1B) Sub-paragraph (1A) does not apply to a case that was not eligible to be presented immediately before 1 April 2019.”.