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First published in the *Government Gazette*, Electronic Edition, on 31 May 2019 at 5 pm.

**No. S 408**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (SINGAPORE — UNITED KINGDOM)  
(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 — United Kingdom) (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 — United Kingdom) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 259/2019) is amended by inserting, immediately after sub-paragraph (1), the following sub-paragraphs:

“(1A) Paragraph 6 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.”.

Made on 28 May 2019.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R032.007.2629.V1; AG/LEGIS/SL/134/2015/3 Vol. 9]