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No. S 521

**INCOME TAX ACT
(CHAPTER 134)**

**ORDERS MADE UNDER
SECTION 49(7) OF INCOME TAX ACT**

CORRIGENDA

The subsidiary legislation specified in the first column of the Schedule is corrected in the manner set out opposite in the second column.

THE SCHEDULE

<i>First column</i>	<i>Second column</i>
1. Income Tax (Singapore — Australia) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 256/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 20A <i>read</i> “juridical”.
2. Income Tax (Singapore — Austria) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 257/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph (12)(a) of Article 24A <i>read</i> “juridical”.
3. Income Tax (Singapore — Japan) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 258/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 25A <i>read</i> “juridical”.

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
4. Income Tax (Singapore — United Kingdom) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 259/2019)	In paragraph 7 of the Schedule, <i>for</i> “judicial” in paragraph (12) of Article 26A <i>read</i> “juridical”.
5. Income Tax (Singapore — Malta) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 263/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 24A <i>read</i> “juridical”.
6. Income Tax (Singapore — New Zealand) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 264/2019)	In paragraph 6 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 22A <i>read</i> “juridical”.
7. Income Tax (Singapore — Slovenia) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 265/2019)	In paragraph 2 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 25A <i>read</i> “juridical”.
8. Income Tax (Singapore — France) (Avoidance of Double Taxation Convention) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 269/2019)	In paragraph 5 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 25A <i>read</i> “juridical”.

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
9. Income Tax (Singapore — Ireland) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 357/2019)	In paragraph 4 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 25A <i>read</i> “juridical”.
10. Income Tax (Singapore — Finland) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 423/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 25A <i>read</i> “juridical”.
11. Income Tax (Singapore — Netherlands) (Avoidance of Double Taxation Convention) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 458/2019)	In paragraph 4 of the Schedule, <i>for</i> “judicial” in paragraph 12 of Article 26A <i>read</i> “juridical”.
12. Income Tax (Singapore — Luxembourg) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 507/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph 12 of Article 25A <i>read</i> “juridical”.
13. Income Tax (Singapore — Belgium) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 646/2019)	In paragraph 5 of the Schedule, <i>for</i> “judicial” in paragraph 12 of Article 24A <i>read</i> “juridical”.

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
14. Income Tax (Singapore — Canada) (Avoidance of Double Taxation Convention) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 785/2019)	In paragraph 3 of the Schedule, <i>for</i> “judicial” in paragraph 13(a) of Article 24A <i>read</i> “juridical”.
15. Income Tax (Singapore — Denmark) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 895/2019)	In paragraph 2 of the Schedule, <i>for</i> “judicial” in paragraph 13(a) of Article 25A <i>read</i> “juridical”.
16. Income Tax (Singapore — Mauritius) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2020 (G.N. No. S 80/2020)	In paragraph 4 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 25A <i>read</i> “juridical”.
17. Income Tax (Singapore — Liechtenstein) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2020 (G.N. No. S 188/2020)	In paragraph 2 of the Schedule, <i>for</i> “judicial” in paragraph 12 of Article 24A <i>read</i> “juridical”.
18. Income Tax (Singapore — Portugal) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2020 (G.N. No. S 400/2020)	In paragraph 4 of the Schedule, <i>for</i> “judicial” in paragraph 12(a) of Article 26A <i>read</i> “juridical”.

THE SCHEDULE — *continued**First column**Second column*

19. Income Tax (Singapore —
Barbados) (Avoidance of
Double Taxation Agreement)
(Modifications to Implement
Multilateral Instrument)
Order 2021
(G.N. No. S 191/2021)

In paragraph 3 of the Schedule, *for*
“judicial” in paragraph 12 of
Article 24A *read* “juridical”.

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