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## No. S 654

### INCOME TAX ACT (CHAPTER 134)

#### INCOME TAX (SINGAPORE — AUSTRALIA) (AVOIDANCE OF DOUBLE TAXATION AGREEMENT) (MODIFICATIONS TO IMPLEMENT MULTILATERAL INSTRUMENT) (AMENDMENT) ORDER 2020

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 — Australia) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) (Amendment) Order 2020 and is deemed to have come into operation on 1 April 2019.

#### **Amendment of Schedule**

2. Article 20A in paragraph 3 of the Schedule to the Income Tax (Singapore — Australia) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 256/2019) is amended —

- (a) by deleting the word “and” at the end of paragraph 12(a);  
and
- (b) by deleting the full-stop at the end of sub-paragraph (b) of paragraph 12 and substituting the word “; and”, and by inserting immediately thereafter the following sub-paragraph:
  - “(c) to any case involving the application of any provisions of Singapore’s law (including legislative provisions, case law, judicial doctrines and penalties) that are analogous to those governing the cases in sub-paragraph (b), including any subsequent provisions which replace, amend or update those

provisions. The competent authority of Singapore will consult with the competent authority of Australia in order to specify any such analogous provisions which exist under Singapore law pursuant to paragraph 10.”

*[G.N. No. S 407/2019]*

Made on 24 July 2020.

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

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