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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (SINGAPORE — IRELAND)
(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 — Ireland) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) (Amendment) Order 2020 and is deemed to have come into operation on 1 May 2019.

Amendment of Schedule

2. Article 25A in paragraph 4 of the Schedule to the Income Tax (Singapore — Ireland) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 357/2019) is amended by inserting, immediately after the words “sub-paragraph (c)” in paragraph 12(b), the words “or (d)”.

Made on 24 July 2020.

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

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