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**No. S 918**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX (SINGAPORE — DENMARK)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
(MODIFICATIONS TO IMPLEMENT MULTILATERAL  
INSTRUMENT) (AMENDMENT) ORDER 2021

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 — Denmark) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) (Amendment) Order 2021 and is deemed to have come into operation on 30 June 2021.

**Amendment of Schedule**

2. Paragraph 2 of the Schedule to the Income Tax (Singapore — Denmark) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 895/2019) is amended by deleting paragraph 12 of Article 25A.

Made on 17 November 2021.

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

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