

**Income Tax (Singapore — Kazakhstan) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2020**

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**No. S 829**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — KAZAKHSTAN)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
(MODIFICATIONS TO IMPLEMENT MULTILATERAL  
INSTRUMENT) 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 — Kazakhstan) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2020

and comes into operation on 1 October 2020.

## **Purpose**

**2.**—(1) This Order amends the arrangements made between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan as specified in the Schedule to the Income Tax (Singapore — Kazakhstan) (Avoidance of Double Taxation Agreement) Order 2007 (G.N. No. S 422/2007) (called in this Order the Agreement), as modified by the Protocol specified in the Schedule to the Income Tax (Singapore — Kazakhstan) (Avoidance of Double Taxation Agreement) Order 2014 (G.N. No. S 594/2014).

(2) The purpose of this Order is to amend the Agreement to give effect to Singapore's obligations under the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting done at Paris on 24 November 2016 (as amended from time to time).

## **Amendment of Agreement**

**3.** The provisions of the Agreement are amended in the manner set out in the Schedule.

## **Entry into effect**

**4.** The amendments mentioned in paragraph 3 have effect —

- (a) with respect to taxes withheld at source, in respect of amounts paid, deemed paid or liable to be paid (whichever is the earliest), on or after 1 January 2021; and
- (b) with respect to taxes other than those withheld at source, where the income is derived or received in a basis period beginning on or after 1 April 2021.

## **THE SCHEDULE**

Paragraph 3

### **Deletion and replacement of Preamble**

**1.** The Preamble of the Agreement is deleted and replaced by the following Preamble:

“The Government of the Republic of Singapore and the Government of the Republic of Kazakhstan,

Intending to eliminate double taxation with respect to the taxes covered by this Agreement without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in