

Income Tax (Singapore — New Zealand) (Avoidance of Double Taxation Agreement) (Supplementary) Order 1993

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**INCOME TAX ACT
(CHAPTER 134, SECTION 49)**

**INCOME TAX (SINGAPORE — NEW ZEALAND)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
(SUPPLEMENTARY) ORDER 1993**

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G.N. No. S 369/1993

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(30th March 1994)

[10th September 1993]

WHEREAS it is provided by section 49 of the Income Tax Act that if the Minister by order declares that arrangements specified in the order have been made with the Government of any country outside Singapore with a view to affording relief from double taxation in relation to tax under the Act and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to tax under the Act notwithstanding anything in any written law:

AND WHEREAS by an Agreement dated the 21st day of August 1973, between the Government of the Republic of Singapore and the Government of New Zealand, arrangements were made amongst other things for the avoidance of double taxation: