

**Income Tax (Singapore — Pakistan) (Avoidance of Double Taxation Agreement)
(Modifications to Implement Multilateral Instrument) Order 2021**

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No. S 192

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — PAKISTAN)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
(MODIFICATIONS TO IMPLEMENT MULTILATERAL
INSTRUMENT) 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 — Pakistan) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2021

and comes into operation on 1 April 2021.

Purpose

2.—(1) This Order amends the arrangements made between the Government of the Republic of Singapore and the Government of the Islamic Republic of Pakistan as specified in the Schedule to the Income Tax (Singapore — Pakistan) (Avoidance of Double Taxation Agreement) Order 1993 (O 22Z) (called in this Order the Agreement).

(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.—(1) Paragraph 3 of the Schedule has effect for a case presented on or after 1 April 2021 (except a case that was not eligible to be presented immediately before that date), without regard to the basis period to which the case relates.

(2) All other paragraphs of the Schedule have effect —

- (a) with respect to taxes withheld at source, in respect of amounts paid, deemed paid or liable to be paid (whichever is earliest), on or after 1 January 2022; 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 October 2021.

THE SCHEDULE

Paragraphs 3 and 4

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 Islamic Republic of Pakistan,

Desiring to further develop their economic relationship and to enhance their co-operation in tax