

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

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No. S 126

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — PANAMA)
(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 — Panama) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2021