

**Income Tax (Singapore — Qatar) (Avoidance of Double Taxation Agreement)  
Order 2011**

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**Enacting Formula**

**THE SCHEDULE**

**No. S 643**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(SINGAPORE — QATAR)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
ORDER 2011**

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 any tax of a similar character imposed by the laws of that country, 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 it is provided by section 105C of the Income Tax Act that the Minister may by order declare an avoidance of double taxation arrangement as a prescribed arrangement for the purposes of Part XXA of the Act:

AND WHEREAS by an Agreement dated 28th November 2006, between the Government of the Republic of Singapore and the Government of the State of Qatar, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is hereby declared by the Minister for Finance —

- (a) that the arrangements as modified by the said Protocol specified in the Schedule to this Order have been made with the Government of the State of Qatar;
- (b) that it is expedient that those arrangements should have effect from 1st January 2012 notwithstanding anything in any written law; and
- (c) that the arrangements as modified by the said Protocol specified in the Schedule to this Order are a prescribed arrangement for the purposes of Part XXA of the Act.

## THE SCHEDULE

### PROTOCOL

#### AMENDING THE AGREEMENT

#### BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE STATE OF QATAR

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Singapore and the Government of the State of Qatar,

Desiring to amend the Agreement between the Government of the Republic of Singapore and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Doha on 28 November 2006 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

### ARTICLE I