

**Income Tax (Singapore — Turkey) (Avoidance of Double Taxation Agreement)
Order 2013**

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Enacting Formula

THE SCHEDULE

No. S 414

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(SINGAPORE — TURKEY)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2013**

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 or an exchange of information arrangement as a prescribed arrangement for the purposes of Part XXA of the Act:

AND WHEREAS by an Agreement dated 9th July 1999 between the Government of the Republic of Singapore and the Government of the Republic of Turkey, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 5th March 2012, between the Government of the Republic of Singapore and the Government of the Republic of Turkey, 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 Republic of Turkey;
- (b) that it is expedient that those arrangements should have effect from 7th August 2013 notwithstanding anything in any written law; and
- (c) that those 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 REPUBLIC OF SINGAPORE

AND

THE REPUBLIC OF TURKEY

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

SIGNED AT SINGAPORE ON 9 JULY 1999

The Government of The Republic of Singapore and The Government of The Republic of Turkey desiring to amend the Agreement between the Republic of Singapore and the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, with