

Income Tax (Singapore — United Arab Emirates) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019

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No. S 573

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — UNITED ARAB EMIRATES)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
(MODIFICATIONS TO IMPLEMENT MULTILATERAL
INSTRUMENT) ORDER 2019**

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 — United Arab Emirates) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 and comes into operation on 1 September 2019.

Purpose

2.—(1) This Order amends the arrangements made between the Government of the Republic of Singapore and the Government of the United Arab Emirates as specified in the Schedule to the Income Tax (Singapore — United Arab Emirates) (Avoidance of Double Taxation Agreement) Order 1996 (O 31A) (called in this Order the Agreement), as modified by the Second Protocol specified in the Schedule to the Income Tax (Singapore — United Arab Emirates) (Avoidance of Double Taxation Agreement) Order 2016 (G.N. No. S 109/2016).

(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 with respect to any tax paid, deemed paid or liable to be paid, before, on or after 1 September 2019.

(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 the earliest), on or after 1 January 2020; 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 March 2020.

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: