

**Income Tax (Singapore — Bahrain) (Avoidance of Double Taxation Agreement)
Order 2012**

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Enacting Formula

THE SCHEDULE

No. S 415

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(SINGAPORE — BAHRAIN)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2012**

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 18th February 2004, between the Government of the Republic of Singapore and the Government of the Kingdom of Bahrain, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 14th October 2009, between the Government of the Republic of Singapore and the Government of the Kingdom of Bahrain, 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 Kingdom of Bahrain;
- (b) that it is expedient that those arrangements should have effect from 29th September 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 KINGDOM OF BAHRAIN

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 Kingdom of Bahrain,

Desiring to amend the Agreement between the Government of the Republic of Singapore and the Government of the Kingdom of Bahrain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Manama, Bahrain on the 18th of February 2004 (hereinafter referred to as “the Agreement”),