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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — AUSTRIA)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
(MODIFICATIONS TO IMPLEMENT MULTILATERAL
INSTRUMENT) (AMENDMENT) ORDER 2020**

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 — Austria) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) (Amendment) Order 2020 and is deemed to have come into operation on 1 April 2019.

Amendment of Schedule

2. Article 24A in paragraph 3 of the Schedule to the Income Tax (Singapore — Austria) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 257/2019) is amended —

- (a) by deleting the word “and” at the end of paragraph (12)(a);
and
- (b) by deleting the full-stop at the end of sub-paragraph (b) of paragraph (12) and substituting the word “; and”, and by inserting immediately thereafter the following sub-paragraph:
 - “(c) to any case involving the application of any provisions of Singapore’s law (including legislative provisions, case law, judicial doctrines and penalties) that are analogous to those governing the cases in sub-paragraph (b), including any subsequent provisions which replace, amend or update those