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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — IRELAND)
(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 — Ireland) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) (Amendment) Order 2020 and is deemed to have come into operation on 1 May 2019.

Amendment of Schedule

2. Article 25A in paragraph 4 of the Schedule to the Income Tax (Singapore — Ireland) (Avoidance of Double Taxation Agreement) (Modifications to Implement Multilateral Instrument) Order 2019 (G.N. No. S 357/2019) is amended by inserting, immediately after the words “sub-paragraph (c)” in paragraph 12(b), the words “or (d)”.