

Income Tax (Singapore — Malaysia) (Avoidance of Double Taxation Agreement) (Supplementary) Order 1973

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**INCOME TAX ACT
(CHAPTER 134, SECTION 49)**

**INCOME TAX (SINGAPORE — MALAYSIA)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
(SUPPLEMENTARY) ORDER 1973**

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G.N. No. S 255/1973

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(25th March 1992)

[3rd August 1973]

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 by a Supplementary Agreement dated the sixth day of July 1973, between the Government of the Republic of Singapore and the Government of Malaysia,