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DRAFT STATUTORY INSTRUMENTS

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**2010 No.**

**The Double Taxation Relief and International  
Tax Enforcement (Singapore) Order 2010**

**Double taxation and international tax enforcement arrangements to have effect**

**2.** It is declared that—

- (a) the arrangements specified in the Protocol set out in the Schedule to this Order, which vary the agreement set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Singapore) Order(1), have been made with the Government of the Republic of Singapore;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax, capital gains tax and taxes of a similar character imposed by the laws of the Republic of Singapore and for the purpose of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

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(1) [S.I. 1997/2988](#).