



**THE DOUBLE TAXATION RELIEF (SINGAPORE) ORDER 1973,  
AMENDMENT NO. 1**

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THOMAS EICHELBAUM, Administrator of the Government

**ORDER IN COUNCIL**

At Wellington this 26th day of July 1993

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL

PURSUANT to section 294 of the Income Tax Act 1976, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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**ORDER**

**1. Title and commencement**—(1) This order may be cited as the Double Taxation Relief (Singapore) Order 1973, Amendment No. 1, and shall be read together with and deemed part of the Double Taxation Relief (Singapore) Order 1973\* (hereinafter referred to as the principal order).

(2) This order shall come into force on the 28th day after the date of its notification in the *Gazette*.

**2. Giving effect to Second Protocol to Agreement**—(1) Clause 2 of the principal order is hereby amended by omitting the word “Schedule”, and substituting the words “First and Second Schedules”.

(2) The principal order is hereby further amended—

(a) By omitting from the Schedule the heading “SCHEDULE”, and substituting the following headings:

“SCHEDULES

“FIRST SCHEDULE”:

(b) By adding, as the Second Schedule, the Second Schedule set out in the Schedule to this order.

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Clause 2 (2) (b)

SCHEDULE

NEW SECOND SCHEDULE TO PRINCIPAL ORDER

“SECOND SCHEDULE

SECOND PROTOCOL TO THE AGREEMENT BETWEEN THE  
GOVERNMENT OF NEW ZEALAND AND THE  
GOVERNMENT OF THE REPUBLIC OF SINGAPORE  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION WITH  
RESPECT TO TAXES ON INCOME

The Government of New Zealand and the Government of the Republic of Singapore,

Having regard to the Agreement between the Government of New Zealand and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income done at Singapore on 21 August 1973 (hereinafter referred to as “the Agreement”),

Have agreed that the following provisions shall form an integral part of the Agreement:

ARTICLE I

Notwithstanding paragraph (3) of Article 19 of the Agreement, a New Zealand resident deriving income from Singapore, being income referred to in that paragraph, shall not be deemed to have paid Singapore tax in respect of such income where the competent authority of New Zealand considers, after consultation with the competent authority of Singapore, that it is inappropriate to do so having regard to:

- (a) whether any arrangements have been entered into by any person for the purpose of taking advantage of paragraph (3) of Article 19 for the benefit of that person or any other person;
- (b) whether any benefit accrues or may accrue to a person who is neither a New Zealand resident nor a Singapore resident;
- (c) the prevention of fraud or the avoidance of the taxes to which the Agreement applies;
- (d) any other matter which the competent authorities consider relevant in the particular circumstances of the case including any submissions from the New Zealand resident concerned.

SCHEDULE—*continued*“SECOND SCHEDULE—*continued*”

## ARTICLE II

Article I of this Second Protocol shall apply to income derived on or after 1 July 1993.

## ARTICLE III

(1) The Contracting States shall notify each other through diplomatic channels that the constitutional requirements for the entry into force of this Second Protocol have been complied with.

(2) This Second Protocol shall enter into force on the date of the later of the notification referred to in paragraph 1 of this Article.

DONE at Singapore in duplicate this 1st day of July 1993 in the English language.

KOH YONG GUAN

COLIN V. BELL

FOR THE GOVERNMENT  
OF THE  
REPUBLIC OF SINGAPORE

FOR THE GOVERNMENT  
OF  
NEW ZEALAND”

BOB MACFARLANE,  
Acting for Clerk of the Executive Council.

## EXPLANATORY NOTE

*This note is not part of the order, but is intended to indicate its general effect.*

This order adds a Second Protocol to the 1973 New Zealand-Singapore Double Tax Agreement. The aim of the Second Protocol is to prevent tax avoidance through the use of tax sparing, and applies to income derived on or after 1 July 1993.

Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 29 July 1993.  
This order is administered in the Inland Revenue Department.