

**Income Tax (Singapore — Belarus) (Avoidance of Double Taxation Agreement)
Order 2013**

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Enacting Formula

**THE SCHEDULE AGREEMENT BETWEEN THE GOVERNMENT OF THE
REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF THE
REPUBLIC OF BELARUS FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME**

No. S 804

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(SINGAPORE — BELARUS)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2013**

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 an Agreement dated 22nd March 2013, between the Government of the Republic of Singapore and the Government of the Republic of

Belarus, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 22nd March 2013, between the Government of the Republic of Singapore and the Government of the Republic of Belarus, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is hereby declared by the Minister for Finance —

- (a) that the arrangements specified in the Schedule to this Order have been made with the Government of the Republic of Belarus; and
- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

THE SCHEDULE

AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE REPUBLIC OF BELARUS

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Singapore and the Government of the Republic of Belarus,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

ARTICLE 1

PERSONS COVERED

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which the Agreement shall apply are in particular:
 - (a) in Belarus:
 - (i) the tax on income;
 - (ii) the tax on profits;
 - (iii) the income tax on individuals;(hereinafter referred to as “Belarusian tax”);
 - (b) in Singapore:

— the income tax

(hereinafter referred to as “Singapore tax”).
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) the terms “a Contracting State” and “the other Contracting State” mean Singapore or Belarus, as the context requires;
 - (b) the term “Belarus” means the Republic of Belarus and, when used in a geographical sense, means the territory over which the Republic of Belarus exercises under the laws of Belarus and in accordance with international law, sovereign rights and jurisdiction;
 - (c) the term “Singapore” means the Republic of Singapore and, when used in a geographical sense, includes its land territory, internal waters and territorial sea, as well as any maritime

area situated beyond the territorial sea which has been or might in the future be designated under its national law, in accordance with international law, as an area within which Singapore may exercise sovereign rights or jurisdiction with regards to the sea, the sea-bed, the subsoil and the natural resources;

- (d) the term “person” includes an individual, a company and any other body of persons;
- (e) the term “company” means:
 - (i) in Belarus, any legal person or any entity which is treated as a separate entity for tax purposes;
 - (ii) in Singapore, any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (g) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (h) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- (i) the term “competent authority” means:
 - (i) in Belarus, the Ministry of Taxes and Duties of the Republic of Belarus or its authorised representative;
 - (ii) in Singapore, the Minister for Finance or his authorised representative;
- (j) the term “statutory body” means a body constituted by statute and performing only non-commercial functions which would otherwise be performed by the Government of a Contracting State.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that Contracting State prevailing over a meaning given to the term under other laws of that Contracting State.

ARTICLE 4

RESIDENT

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that Contracting State, is liable to tax therein by reason of that person’s domicile, residence, place of registration, place of management or any other criterion of a similar nature, and also includes that Contracting State and any local authority or statutory body thereof.

2. Where by reason of the provisions of paragraph 1 of this Article an individual is a resident of both Contracting States, then the status of that individual shall be determined as follows:

- (a) that individual shall be deemed to be a resident only of the Contracting State in which that individual has a permanent home available to that individual; if that individual has a permanent home available to that individual in both Contracting States, that individual shall be deemed to be a resident only of the Contracting State with which the personal and economic relations of that individual are closer (centre of vital interests);
- (b) if the Contracting State in which the centre of vital interests of that individual cannot be determined, or if that individual has not a permanent home available to that individual in either Contracting State, that individual shall be deemed to be a resident only of the Contracting State in which that individual has an habitual abode;
- (c) if that individual has an habitual abode in both Contracting States or in neither of them, that individual shall be deemed to be a resident only of the Contracting State of which that individual is a national;
- (d) in any other case, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 of this Article a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the Contracting State in which its place of effective management is situated. If its place of effective management cannot be determined, the competent authorities of the Contracting States shall settle the question by mutual agreement.

ARTICLE 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term “permanent establishment” includes especially:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;
- (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources; and
- (g) premises used as sales outlet.