

**Income Tax (Singapore — Denmark) (Avoidance of Double Taxation
Convention) (Supplementary) Order 1994**

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

**INCOME TAX (SINGAPORE — DENMARK)
(AVOIDANCE OF DOUBLE TAXATION CONVENTION)
(SUPPLEMENTARY) ORDER 1994**

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[30th December 1994]

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 Convention dated 3rd February 1986 between the Government of the Republic of Singapore and the Government of the Kingdom of Denmark, arrangements were made amongst other things for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 17th May 1994, between the Government of the Republic of Singapore and the Government of the Kingdom of Denmark, the arrangements set out in the said Convention were modified as prescribed in the said Protocol:

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

- (a) that the arrangements as modified by the said Protocol specified in the Schedule have been made with the Government of the Kingdom of Denmark; and
- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

THE SCHEDULE

PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, WITH PROTOCOL

The Government of the Republic of Singapore and the Government of the Kingdom of Denmark,

Desiring to amend the Convention between the Government of the Republic of Singapore and the Government of the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, with Protocol, signed at Singapore on 3 February 1986 (in this Protocol referred to as “the Convention”),

Have agreed as follows:

ARTICLE I

Article 2 of the Convention is amended by deleting sub-paragraph 3(b) and substituting:

“(b) in Denmark:

- (i) the income tax to the State (indkomstskatten til staten);
- (ii) the municipal income tax (den kommunale indkomstskat);

- (iii) the income tax to the county municipalities (den amtskommunale indkomstskat);
 - (iv) the special income tax (den saerlige indkomstskat);
 - (v) the church tax (kirkeskatten);
 - (vi) the tax on dividends (udbytteskatten);
 - (vii) the tax on interest (renteskatten);
 - (viii) the tax on royalties (royaltyskatten); and
 - (ix) taxes imposed under the Hydrocarbon Tax Act (skatter i henhold til kulbrinteskatteloven),
- (hereinafter referred to as “Danish tax”).”.

ARTICLE II

Article 3 of the Convention is amended by:

- (a) deleting sub-paragraph 1(*h*);
- (b) deleting sub-paragraph 1(*j*)(ii) and substituting the following sub-paragraph:
 - “(ii) in Denmark, the Minister for Taxation or his authorised representative.”; and
- (c) re-numbering sub-paragraphs 1(*i*) and 1(*j*) as 1(*h*) and 1(*i*) respectively.

ARTICLE III

Article 5 of the Convention is amended by deleting sub-paragraph 3(*b*) and inserting the following sub-paragraphs (*b*) and (*c*):

- “(b) the furnishing of services including consultancy services (other than services in relation to the activities mentioned in sub-paragraph (*c*)), by a resident of a Contracting State through employees or other personnel for more than 90 days within any 12-month period;
- (c) the carrying on of supervisory activities for more than 6 months within any 12-month period in connection with a construction, installation or assembly project.”.

ARTICLE IV

Paragraph 8 of Article 10 of the Convention shall be deleted.