

**Income Tax (Singapore — France) (Avoidance of Double Taxation Convention)  
Order 2010**

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**Enacting Formula**

**THE SCHEDULE**

**No. S 750**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — FRANCE) (AVOIDANCE OF DOUBLE TAXATION  
CONVENTION) ORDER 2010**

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 it is provided by section 105C of the Income Tax Act that the Minister may by order declare an avoidance of double taxation arrangement as a prescribed arrangement for the purposes of Part XXA of the Act:

AND WHEREAS by a Convention dated 9th September 1974, between the Government of the Republic of Singapore and the Government of the French Republic, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 13th November 2009, between the Government of the Republic of Singapore and the Government of the French Republic, 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 to this Order have been made with the Government of the French Republic;
- (b) that it is expedient that those arrangements should have effect from 1st January 2011 notwithstanding anything in any written law; and
- (c) that the arrangements as modified by the said Protocol specified in the Schedule to this Order are a prescribed arrangement for the purposes of Part XXA of the Act.

## THE SCHEDULE

PROTOCOL  
AMENDING THE CONVENTION  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE  
AND  
THE GOVERNMENT OF THE FRENCH REPUBLIC  
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 French Republic,

Desiring to amend the Convention between the Government of the Republic of Singapore and Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in Paris on 9th September 1974 (hereinafter referred to as “the Convention”),

Have agreed as follows:

### ARTICLE 1

Article 27 of the Convention shall be deleted and replaced by the following:

#### “ARTICLE 27

#### EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their local authorities, insofar as the taxation thereunder is not contrary to the