

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

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**Enacting Formula**

**THE SCHEDULE**

**No. S 135**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — NETHERLANDS) (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 19th February 1971 as amended by the Protocol signed at Singapore on 28th February 1994, between the Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 25th August 2009, between the Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands, 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 Kingdom of the Netherlands;
- (b) that it is expedient that those arrangements should have effect from 1st May 2010 notwithstanding anything in any written law; and
- (c) that the arrangements as modified by the said Protocol specified in the Schedule to this Order is 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 KINGDOM OF THE NETHERLANDS

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

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

DESIRING to conclude a Protocol to amend the Convention between the Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, with Protocol, signed at Singapore on 19 February 1971, as amended by the Protocol signed at Singapore on 28 February 1994 (hereinafter referred to as “the Convention”),

Have agreed as follows:

### ARTICLE 1

Article 27 shall be deleted and replaced by:

*“Article 27 — Exchange of information*

1. The competent authorities of the 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 States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a State in accordance with this Article, the other State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”.

ARTICLE 2

Article V (Ad Article 27) of the Protocol to the Convention, signed at Singapore on 19 February 1971, shall be deleted.

ARTICLE 3

Each of the States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the first day of the second month after the date of the latter of these notifications and its provisions shall have effect from the date of entry into force.

ARTICLE 4