

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

Table of Contents

Enacting Formula

THE SCHEDULE

No. S 713

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(SINGAPORE — PORTUGAL)
(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 7th September 1999, between the Republic of Singapore and the Portuguese Republic, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 28th May 2012, between the Republic of Singapore and the Portuguese Republic, 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 as modified by the said Protocol specified in the Schedule to this Order have been made with the Portuguese Republic; and
- (b) that it is expedient that those arrangements as modified by the said Protocol should have effect from 26th December 2013 notwithstanding anything in any written law.

THE SCHEDULE

PROTOCOL

AMENDING THE AGREEMENT

BETWEEN

THE REPUBLIC OF SINGAPORE

AND

THE PORTUGUESE REPUBLIC

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Republic of Singapore and the Portuguese Republic,

Desiring to amend the Agreement between the Republic of Singapore and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE I

The text of Article 27 of the Agreement is deleted and replaced by the following:

“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on