

Income Tax (Singapore — United Kingdom) (Avoidance of Double Taxation Agreement) Order 2010

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Enacting Formula

THE SCHEDULE

No. S 752

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — UNITED KINGDOM) (AVOIDANCE OF DOUBLE
TAXATION AGREEMENT) 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 an Agreement dated 12th February 1997, between the Government of the Republic of Singapore and the Government of the United Kingdom of Great Britain and Northern Ireland, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 24th August 2009, between the Government of the Republic of Singapore and the Government of the United Kingdom of Great Britain and Northern Ireland, 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 Government of the United Kingdom of Great Britain and Northern Ireland;
- (b) that it is expedient that those arrangements should have effect from 8th 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 AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE
AND
THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN
AND NORTHERN IRELAND
FOR
THE AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS
SIGNED AT SINGAPORE ON 12 FEBRUARY 1997

The Government of the Republic of Singapore and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to amend the Agreement between the Government of the Republic of Singapore and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains signed at Singapore on 12 February 1997 (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 behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation