

No. 50353

**Ireland
and
Singapore**

Convention between Ireland and the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Singapore, 28 October 2010

Entry into force: *8 April 2011 by notification, in accordance with article 28*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Ireland, 14 January 2013*

**Irlande
et
Singapour**

Convention entre l'Irlande et la République de Singapour tendant à éviter la double imposition et la fraude fiscale en matière d'impôts sur le revenu (avec protocole). Singapour, 28 octobre 2010

Entrée en vigueur : *8 avril 2011 par notification, conformément à l'article 28*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Irlande,
14 janvier 2013*

[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION BETWEEN
IRELAND
AND
THE REPUBLIC OF SINGAPORE

FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME

The Government of Ireland and the Government of the Republic of Singapore,
desiring to conclude an Agreement for the avoidance of double taxation and the
prevention of fiscal evasion with respect to taxes on income,
have agreed as follows:

Article 1
PERSONS COVERED

This Agreement shall apply to persons who are residents of one or both of the
Contracting States.

Article 2
TAXES COVERED

1. This Agreement shall apply to taxes on income imposed by a Contracting State,
irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or
on elements of income, including taxes on gains from the alienation of movable or
immovable property.
3. The existing taxes to which the Agreement shall apply are in particular:
 - (a) in the case of Ireland:
 - (i) the income tax;
 - (ii) the income levy;
 - (iii) the corporation tax; and
 - (iv) the capital gains tax;

(hereinafter referred to as "Irish tax");

(b) in the case of Singapore:

- the income tax

(hereinafter referred to as "Singapore tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

Article 3 GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) the term "Ireland" includes any area outside the territorial waters of Ireland which has been or may hereafter be designated under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;
- (b) the term "Singapore" means the Republic of Singapore and, when used in a geographical sense, includes its land territory, internal waters and territorial sea, as well as any maritime area situated beyond the territorial sea which has been or might in the future be designated under its national law, in accordance with international law, as an area within which Singapore may exercise sovereign rights or jurisdiction with regards to the sea, the sea-bed, the subsoil and the natural resources;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Ireland or Singapore as the context requires;

- (d) the term "person" includes an individual, a company and any other body of persons;
- (e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (h) the term "competent authority" means:
 - (i) in the case of Ireland, the Revenue Commissioners or their authorised representative;
 - (ii) in the case of Singapore, the Minister for Finance or his authorised representative;
- (i) the term "national" means:
 - (i) in the case of Ireland, any citizen of Ireland and any legal person, association or other entity deriving its status as such from the laws in force in Ireland;
 - (ii) in the case of Singapore, any individual possessing the nationality of Singapore and any legal person, partnership or association deriving its status as such from the laws in force in Singapore.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.