

No. 50408. Switzerland and Singapore

AGREEMENT BETWEEN THE SWISS CONFEDERATION AND THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME. SINGAPORE, 24 FEBRUARY 2011 [*United Nations, Treaty Series, vol. 2890, I-50408.*]

MUTUAL AGREEMENT REGARDING THE INTERPRETATION OF SUBPARAGRAPH C) OF PARAGRAPH 6 OF THE PROTOCOL TO THE AGREEMENT BETWEEN THE SWISS CONFEDERATION AND THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME, SIGNED AT SINGAPORE ON 24 FEBRUARY 2011. BERN, 29 MAY 2012, AND SINGAPORE, 29 MAY 2012

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CONVENTION ENTRE LA CONFÉDÉRATION SUISSE ET LA RÉPUBLIQUE DE SINGAPOUR EN VUE D'ÉVITER LES DOUBLES IMPOSITIONS EN MATIÈRE D'IMPÔT SUR LE REVENU. SINGAPOUR, 24 FÉVRIER 2011 [*Nations Unies, Recueil des Traités, vol. 2890, I-50408.*]

ACCORD AMIABLE CONCERNANT L'INTERPRÉTATION DE LA LET. C) DU CH. 6 DU PROTOCOLE À LA CONVENTION ENTRE LA CONFÉDÉRATION SUISSE ET LA RÉPUBLIQUE DE SINGAPOUR EN VUE D'ÉVITER LES DOUBLES IMPOSITIONS EN MATIÈRE D'IMPÔT SUR LE REVENU, SIGNÉ À SINGAPOUR LE 24 FÉVRIER 2011. BERNE, 29 MAI 2012, ET SINGAPOUR, 29 MAI 2012

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Mutual Agreement regarding the interpretation of subparagraph c) of paragraph 6 of the Protocol to the Agreement between the Swiss Confederation and the Republic of Singapore for the Avoidance of Double Taxation with Respect to Taxes on Income, signed at Singapore on 24 February 2011

The competent authorities of the Swiss Confederation and of the Republic of Singapore have entered into the following Mutual Agreement regarding the interpretation of subparagraph c) of paragraph 6 of the Protocol (hereinafter “Protocol”) to the Agreement between the Swiss Confederation and the Republic of Singapore for the Avoidance of Double Taxation with Respect to Taxes on Income (hereinafter “the Agreement”), signed at Singapore on 24 February 2011:

Subparagraph c) of paragraph 6 of the Protocol sets forth the information that the competent authority of the requesting State shall provide to the competent authority of the requested State when making a request for information under Article 26 of the Agreement. According to this provision, it is required that the requesting State provides among other information, (i) the name and address of the person(s) under examination or investigation and, if available, other particulars facilitating that person’s identification, such as date of birth, marital status or tax identification number; and (vi) the name and address of any person believed to be in possession of the requested information. Subparagraph c) further clarifies that whilst the requirements in (i) to (viii) are important procedural requirements that are intended to ensure that fishing expeditions do not occur, these requirements nevertheless need to be interpreted in order not to frustrate effective exchange of information.

Therefore, such requirements are to be interpreted in a manner that an administrative assistance request made under Article 26 of the Agreement is to be complied with if the requesting State, further to the information as required by (ii) to (v) and by (vii) and (viii) of subparagraph c) of paragraph 6 of the Protocol, provides

- a) the identity of the person under examination or investigation; such identification may be provided by other means than by indicating the name and address of the person concerned; and
- b) to the extent known, the name and address of any person believed to be in possession of the requested information,

provided the request is not a fishing expedition.