

**2010 No. 2685**

**CAPITAL GAINS TAX**

**CORPORATION TAX**

**INCOME TAX**

**The Double Taxation Relief and International Tax Enforcement  
(Singapore) Order 2010**

*Made* - - - - *10th November 2010*

At the Court at Buckingham Palace, the 10th day of November 2010

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(a) and section 173(7) of the Finance Act 2006(b) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

**Citation**

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Singapore) Order 2010.

**Double taxation and international tax enforcement arrangements to have effect**

2. It is declared that—

- (a) the arrangements specified in the Protocol set out in the Schedule to this Order, which vary the agreement set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Singapore) Order(c), have been made with the Government of the Republic of Singapore;

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(a) 2010 c. 8.  
(b) 2006 c. 25.  
(c) S.I. 1997/2988.

- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax, corporation tax and capital gains tax and taxes of a similar character imposed by the laws of the Republic of Singapore and for the purpose of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

*Judith Simpson*  
Clerk of the Privy Council

**PROTOCOL AMENDING THE AGREEMENT BETWEEN THE  
GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF  
SINGAPORE 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 United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Singapore,

Desiring to amend the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Singapore 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 thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting 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 Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting 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 Contracting 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.

4. If information is requested by a Contracting State in accordance with the provisions of this Article, the other Contracting 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 of this Article but in no case shall such limitations be construed to permit a Contracting 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 Contracting 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 II**

The United Kingdom shall notify Singapore, through diplomatic channels, of the completion of the procedures required by its law for the bringing into force of this Protocol. Upon such notification, when the necessary requirements for entry into force of this Protocol in Singapore have been complied with, Singapore shall notify the United Kingdom through diplomatic channels. The Protocol shall enter into force 30 days after the date of notification made by Singapore to the United Kingdom.

## **ARTICLE III**

This Protocol shall form an integral part of the Agreement and shall remain in force as long as the Agreement remains in force.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto by their respective governments, have signed this Protocol.

DONE in duplicate at Singapore on this 24th day of August 2009, in the English language.

For the Government of the United Kingdom of  
Great Britain and Northern Ireland:

*Stephen C. Timms*

For the Government of the Republic of  
Singapore:

*T. Shanmugaratnam*

## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Schedule to this Order contains a Protocol (“the Protocol”) which amends the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains, which was scheduled to the Double Taxation Relief (Taxes on Income) (Singapore) Order 1997 (S.I. 1997/2988) (“the 1997 Agreement”). This Order brings the Protocol into effect.

The 1997 Agreement aims to eliminate the double taxation of income or gains arising in one country and paid to residents of the other country. It does this by allocating the taxing rights that each treaty partner has under its domestic law over the same income and gains, and/or by providing relief from double taxation. It also has specific measures which combat discriminatory tax treatment and provide for assistance in international tax enforcement. The Protocol continues that approach by updating the exchange of information article in the 1997 Agreement to bring it into line with the new international standard for exchange of information as set out in Article 26 of the Model Tax Convention on Income and on Capital published by the Organisation for Economic Cooperation and Development (“OECD”).

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the arrangements set out in the Protocol.

The United Kingdom will notify Singapore upon completion of the legislative procedures required for the Protocol to enter force. Singapore will then notify the United Kingdom when it has also completed its legislative procedures and the Protocol will enter force and have effect 30 days after the date of notification by Singapore.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.