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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (SINGAPORE — UKRAINE)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2020

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 have effect in relation to tax under the Act despite anything in any written law:

AND WHEREAS by an Agreement dated 26 January 2007, between the Government of the Republic of Singapore and the Government of Ukraine, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 16 August 2019, between the Government of the Republic of Singapore and the Government of Ukraine, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is 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 Ukraine; and
- (b) that it is expedient that those arrangements should have effect beginning on 28 February 2020 despite anything in any written law.

THE SCHEDULE

PROTOCOL AMENDING THE AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE
AND THE GOVERNMENT OF UKRAINE
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Singapore and the Government of Ukraine,

Desiring to conclude a Protocol to amend the Agreement between the Government of the Republic of Singapore and the Government of Ukraine 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

Article 25 “Exchange of Information” of the Agreement shall be worded as follows:

“ARTICLE 25

EXCHANGE OF INFORMATION

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 of the Contracting States 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 of the Agreement.

2. Any information received under paragraph 1 of this Article 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 of this Article, 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 of this Article be construed so as to impose on a Contracting State the obligation:

THE SCHEDULE — *continued*

- (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 (*ordre public*).

4. If information is requested by a Contracting State in accordance with 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 of this Article 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 Contracting States shall notify each other in writing, through the diplomatic channels, of the completion of all the domestic procedures required for the bringing into force of this Protocol. This Protocol, which shall form the integral part of the Agreement, shall enter into force on the date of the latter of these notifications.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol. DONE in duplicate at Kyiv on this 16th day of August 2019 in the Ukrainian and English languages, both texts being equally authoritative.

For the Government
of the Republic of Singapore

For the Government
of Ukraine

Mr Lawrence Wong
Minister for National Development
and Second Minister for Finance

Minister of Finance
Ms Oksana Markarova

Made on 28 February 2020.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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