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No. S 368

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(SINGAPORE — CANADA)
(AVOIDANCE OF DOUBLE TAXATION CONVENTION)
ORDER 2012

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 a Convention dated 6th March 1976 between the Government of the Republic of Singapore and the Government of Canada, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 29th November 2011, between the Government of the Republic of Singapore and the Government of Canada, the arrangements set out in the said Convention were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is hereby declared by the Minister for Finance —

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- (a) that the arrangements as modified by the said Protocol specified in the Schedule to this Order have been made with the Government of Canada;
 - (b) that it is expedient that those arrangements should have effect from 31st August 2012 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 CONVENTION

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF CANADA

FOR

THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME,

DONE IN SINGAPORE ON 6 MARCH 1976

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE
GOVERNMENT OF CANADA,

DESIRING to amend the *Convention between the Government of the Republic of Singapore and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income*, done in Singapore on 6 March 1976 (“the Convention”),

HAVE AGREED as follows:

THE SCHEDULE — *continued*

ARTICLE I

The text of Article 25 (Exchange of Information) of the Convention 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 Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. 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 in respect of, the determination of appeals in relation to taxes, 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 (*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 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

THE SCHEDULE — *continued*

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

Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force 30 days after the date of the later of these notifications and its provisions shall have effect from the date of entry into force.

ARTICLE III

This Protocol, which shall form an integral part of the Convention, shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

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

DONE in duplicate at Singapore, this 29th day of November 2011, in the English and French languages, each version being equally authentic.

FOR THE GOVERNMENT OF
THE REPUBLIC OF SINGAPORE

FOR THE GOVERNMENT OF
CANADA

MOSES LEE
Commissioner of Inland Revenue

DAVID SEVIGNY
High Commissioner

Made this 27th day of July 2012.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*