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**No. S 594**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(SINGAPORE — KAZAKHSTAN)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
ORDER 2014

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 by an Agreement dated 19th September 2006, between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 9th April 2013, between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is hereby 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 the Republic of Kazakhstan; and
- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

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THE SCHEDULE  
THE PROTOCOL  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE  
AND  
THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN  
AMENDING THE AGREEMENT BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND  
THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN  
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 the Republic of Kazakhstan,

Desiring to conclude a Protocol to amend the Agreement between the Government of the Republic of Singapore and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Singapore on September 19, 2006 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE 1

The term “local authorities” as used in paragraph 1 of Article 2 of the Agreement will be replaced by the term “central or local authorities” wherever the term is used in the Agreement.

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THE SCHEDULE — *continued*

ARTICLE 2

Article 25 of the Agreement shall be modified 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 concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions, central 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 Contracting 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:

- (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 Contracting 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

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THE SCHEDULE — *continued*

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 3

Each of the Contracting States shall notify to the other, through the diplomatic channels, the completion of the procedures required by its domestic law for the bringing into force of this Protocol. The Protocol, which shall form an integral part of the Agreement, shall enter into force on the date of receipt of the latter of these notifications and shall have effect in both Contracting States for taxable periods beginning on or after 1st January in the calendar year next following that in which the Protocol enters into force.

In witness whereof the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

Done in duplicate at Singapore this 9th day of April 2013 in the Kazakh, Russian and English languages, all texts being equally authentic. In case of any divergence of interpretation of this Protocol Contracting States refer to the text in English.

FOR THE GOVERNMENT OF  
THE REPUBLIC OF SINGAPORE

FOR THE GOVERNMENT OF  
THE REPUBLIC OF KAZAKHSTAN

Made on 8 September 2014.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*