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**No. S 463**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(SINGAPORE — INDIA)  
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)  
ORDER 2011

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 an Agreement dated 24th January 1994, between the Government of the Republic of Singapore and the Government of the Republic of India, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 29th June 2005, between the Government of the Republic of Singapore and the Government of the Republic of India, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

AND WHEREAS by a Second Protocol dated 24th June 2011, between the Government of the Republic of Singapore and the Government of the Republic of India, the arrangements set out in the

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said Agreement, as modified by the said Protocol, were further modified as prescribed in the said Second Protocol:

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

- (a) that the arrangements as modified by the said Second Protocol specified in the Schedule to this Order (referred to in this Order as the modified arrangements) have been made with the Government of the Republic of India;
- (b) that it is expedient that the modified arrangements should have effect from 1st September 2011 notwithstanding anything in any written law; and
- (c) that the modified arrangements are a prescribed arrangement for the purposes of Part XXA of the Act.

## THE SCHEDULE

SECOND PROTOCOL AMENDING THE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE REPUBLIC OF INDIA

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 India,

Desiring to conclude a Second Protocol to amend the Agreement between the Government of the Republic of Singapore and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion

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THE SCHEDULE — *continued*

with respect to Taxes on Income, signed at India on 24 January 1994, as amended by the Protocol signed at India on 29 June 2005 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE 1

Article 28 of the Agreement shall be deleted and replaced by:

“ARTICLE 28 — 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 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 (*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

THE SCHEDULE — *continued*

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 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 2

Article 2 of the Protocol to the Agreement, signed at India on 29 June 2005, shall be deleted.

## ARTICLE 3

Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the first day of the month after the date of the latter of these notifications. The provisions of this Protocol shall apply to taxes relating to taxable periods beginning on or after 1 January of the three calendar years immediately preceding the calendar year of the entry into force of this Protocol.

## ARTICLE 4

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

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

DONE in duplicate in New Delhi on this 24<sup>th</sup> day of June, 2011, in the English and Hindi languages, both texts being equally authentic. In the case of divergence between the two texts, the English text shall be the operative one.

FOR THE GOVERNMENT OF  
THE REPUBLIC OF SINGAPORE

FOR THE GOVERNMENT OF  
THE REPUBLIC OF INDIA

H.E. KAREN ANNE TAN PING MING  
HIGH COMMISSIONER OF

SHRI PRAKASH CHANDRA  
CHAIRMAN,

THE REPUBLIC OF SINGAPORE TO  
INDIA

CENTRAL BOARD OF  
DIRECT TAXES

Made this 4th day of August 2011.

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

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