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No. S 527

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(SINGAPORE — BELGIUM)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2013

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 or an exchange of information arrangement as a prescribed arrangement for the purposes of Part XXA of the Act:

AND WHEREAS by an Agreement dated 6th November 2006, between the Government of the Republic of Singapore and the Government of the Kingdom of Belgium, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 16th July 2009, between the Government of the Republic of Singapore and the Government of the Kingdom of Belgium, 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 —

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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 the Kingdom of Belgium;
- (b) that it is expedient that those arrangements should have effect from 20th September 2013 notwithstanding anything in any written law; and
- (c) that those 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 AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE KINGDOM OF BELGIUM

FOR THE AVOIDANCE OF DOUBLE TAXATION

AND

THE PREVENTION OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME

SIGNED AT SINGAPORE ON 6TH NOVEMBER 2006

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE, and THE GOVERNMENT OF THE KINGDOM OF BELGIUM,

DESIRING to amend the Agreement between the Government of the Republic of Singapore and the Government of the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Singapore on 6 November 2006 (hereinafter referred to as “the Agreement”),

HAVE AGREED as follows:

THE SCHEDULE — *continued*

ARTICLE I

The text of Article 25 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 by or on behalf of the Contracting States, 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 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.

THE SCHEDULE — *continued*

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. In the case of Belgium, its tax administration shall have the power to ask for the disclosure of information and to conduct investigations and hearings notwithstanding any contrary provisions in its domestic tax laws.”

ARTICLE II

Belgium will 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 Belgium through diplomatic channels. The Protocol shall enter into force 30 days after the date of notification made by Singapore to Belgium.

The provisions of this Protocol shall have effect:

(a) in Belgium:

- (i) with respect to taxes due at source on income credited or payable on or after January 1 of the year next following the year in which the Protocol entered into force;
- (ii) with respect to other taxes charged on income of taxable periods beginning on or after January 1 of the year next following the year in which the Protocol entered into force;
- (iii) with respect to any other taxes imposed by or on behalf of Belgium due on or after January 1 of the year next following the year in which the Protocol entered into force;

(b) in Singapore:

- (i) in respect of tax chargeable on income for any year of assessment beginning on or after 1 January in the second calendar year following the year in which the Protocol enters into force;
- (ii) in respect of any other taxes imposed by or on behalf of Singapore due on or after 1 January of the year next following the year in which the Protocol entered into force.

ARTICLE III

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.

THE SCHEDULE — *continued*

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

DONE in duplicate at Brussels on this 16th day of July 2009, in the English language.

FOR THE GOVERNMENT OF
THE REPUBLIC OF SINGAPORE:

FOR THE GOVERNMENT OF
THE KINGDOM OF BELGIUM:

ANIL KUMAR NAYAR

*Ambassador of the Republic of
Singapore to Belgium*

DIDIER REYNDERS

*Deputy Prime Minister
and Minister of Finance*

Made this 13th day of August 2013.

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

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