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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (SINGAPORE — AUSTRIA)
(SUPPLEMENTARY) (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 30th November 2001, between the Government of the Republic of Singapore and the Government of the Republic of Austria, arrangements were made for, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 15th September 2009, between the Government of the Republic of Singapore and the Government of the Republic of Austria, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

AND WHEREAS by an exchange of diplomatic notes dated 3rd September 2012 and 16th October 2012 between the Government of the Republic of Singapore and the Government of the Republic of Austria, paragraph 1 subparagraph (e) relating to Article 25 of the said Protocol was amended:

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

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- (a) that the arrangements, as modified by the said exchange of diplomatic notes specified in the Schedule to this Order, have been made with the Government of the Republic of Austria; and
- (b) that it is expedient that those arrangements should have effect from 1st May 2014 notwithstanding anything in any written law.

THE SCHEDULE

Ambassador Hubert Heiss

Ms Lim Soo Hoon
Permanent Secretary
Ministry of Finance
The Republic of Singapore

Vienna, September 03, 2012

Your Excellency,

I have the honor to refer to the Agreement between the Government of the Republic of Austria and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Vienna on 30 November 2001, the Protocol signed on 15 September 2009 and the diplomatic notes exchanged between the Republic of Austria and the Republic of Singapore on 15 September 2009 (hereinafter referred to as “the notes”). I have furthermore the honor to propose on behalf of the Government of the Republic of Austria that the understanding in relation to Article 25 as expressed in the notes shall be amended as follows:

Paragraph 1 subparagraph (e) relating to Article 25 in the notes shall be deleted and replaced by the following wording:

“to the extent known, the name and address of any person believed to be in possession of the requested information;”

I have the honour to propose that this Note and your Excellency’s reply confirming on behalf of your Government the foregoing understanding shall constitute an Agreement between the two Governments. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Agreement have been completed. This Agreement shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Agreement shall have effect with regard to taxable periods beginning on or after 1 January 2011.

THE SCHEDULE — *continued*

Accept, Your Excellency, the expression of my highest consideration.

16 October 2012

Ambassador Hubert Heiss

Director General for EU Coordination and Global Economic Governance

Federal Ministry for European and International Affairs

Your Excellency,

I have the honour to acknowledge receipt of Your Excellency's Note of the 3rd of September 2012, which reads as follows:

"I have the honor to refer to the Agreement between the Government of the Republic of Austria and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Vienna on 30 November 2001, the Protocol signed on 15 September 2009 and the diplomatic notes exchanged between the Republic of Austria and the Republic of Singapore on 15 September 2009 (hereinafter referred to as "the notes"). I have furthermore the honor to propose on behalf of the Government of the Republic of Austria that the understanding in relation to Article 25 as expressed in the notes shall be amended as follows:

Paragraph 1 subparagraph (e) relating to Article 25 in the notes shall be deleted and replaced with the following wording:

"to the extent known, the name and address of any person believed to be in possession of the requested information;"

I have the honour to propose that this Note and your Excellency's reply confirming on behalf of your Government the foregoing understanding shall constitute an Agreement between the two Governments. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Agreement have been completed. This Agreement shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Agreement shall have effect with regard to taxable periods beginning on or after 1 January 2011.

Accept, Your Excellency, the expression of my highest consideration."

I have the honour to inform you that I, on behalf of the Government of the Republic of Singapore, accept the above mentioned proposal and that your Excellency's Note and this Note in reply shall be regarded as constituting an Agreement between the two Governments. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry

THE SCHEDULE — *continued*

into force of this Agreement have been completed. This Agreement shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Agreement shall have effect with regard to taxable periods beginning on or after 1 January 2011.

Accept, Your Excellency, the expression of my highest consideration.

Ms Lim Soo Hoon
Permanent Secretary
Ministry of Finance
The Republic of Singapore

Made this 3rd day of February 2014.

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

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