

**Income Tax (Singapore — China) (Avoidance of Double Taxation Agreement)
Order 2009**

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Enacting Formula

THE SCHEDULE

No. S 606

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — CHINA) (AVOIDANCE OF DOUBLE TAXATION
AGREEMENT) ORDER 2009**

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 11th July 2007, between the Government of the Republic of Singapore and the Government of the People's Republic of China, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Second Protocol dated 24th August 2009, between the Government of the Republic of Singapore and the Government of the People's Republic of China, 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

People's Republic of China; and

- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

THE SCHEDULE

THE SECOND PROTOCOL TO THE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

AND

THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA

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 People's Republic of China,

Having regard to the Agreement between the Government of the Republic of Singapore and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Singapore on 11th day of July 2007 (hereinafter referred to as "the Agreement"),

Have agreed that the following provisions shall form an integral part of the Agreement:

ARTICLE 1

With respect to Article 5 of the Agreement:

In respect of paragraph 3(b), the term "6 months" shall be deleted and replaced by "183 days".

ARTICLE 2

With respect to Article 11 of the Agreement:

1. Paragraph 3 shall be deleted and replaced by the following:

"3. Notwithstanding the provisions of paragraph 2, interest derived from a Contracting State is exempt from tax in that State, if the beneficial owner is: