

**Income Tax (Singapore — China) (Avoidance of Double Taxation Agreement)  
Order 2010**

**Table of Contents**

**Enacting Formula**

**THE SCHEDULE**

**No. S 609**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — CHINA) (AVOIDANCE OF DOUBLE TAXATION  
AGREEMENT) ORDER 2010**

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 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 Second Protocol:

AND WHEREAS by a Third Protocol dated 23rd July 2010, 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, as modified by the said Second Protocol, were further modified as prescribed in the said Third Protocol:

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

- (a) that the arrangements as modified by the said Third 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 People's Republic of China;
- (b) that it is expedient that the modified arrangements should have effect from 22nd October 2010 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

### THE THIRD 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"),