

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

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Enacting Formula

THE SCHEDULE

No. S 307

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — JAPAN) (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 9th April 1994, between the Government of the Republic of Singapore and the Government of Japan, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 4th February 2010, between the Government of the Republic of Singapore and the Government of Japan, 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 Japan;
- (b) that it is expedient that those arrangements should have effect from 14th July 2010 notwithstanding anything in any written law; and
- (c) that the arrangements as modified by the said Protocol specified in the Schedule to this Order is 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 JAPAN

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 Japan,

Desiring to amend the Agreement between the Government of the Republic of Singapore and the Government of Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Singapore on 9th April 1994 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE 1

Article 26 of the Agreement shall be deleted and replaced by the following:

“Article 26

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 local authorities, insofar as the taxation thereunder is not contrary to this Agreement. The exchange of information is not restricted by Articles 1 and 2.