

**Income Tax (Singapore — Sweden) (Avoidance of Double Taxation Convention)  
(Supplementary) Order 1976**

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(CHAPTER 134, SECTION 49)**

**INCOME TAX (SINGAPORE — SWEDEN)  
(AVOIDANCE OF DOUBLE TAXATION CONVENTION)  
(SUPPLEMENTARY) ORDER 1976**

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**G.N. No. S 247/1976**

**REVISED EDITION 1990**

(25th March 1992)

[10th December 1976]

It is hereby notified for general information that the competent authorities of the Government of the Republic of Singapore and the Government of the Kingdom of Sweden have agreed to extend for a further period of five years the operation of paragraphs 5 and 6 of Article XIX of the Convention between the Government of the Republic of Singapore and the Government of the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital signed on 17th June 1968 to income derived in any year of income up to the year of income that ends on the 31st December 1980.

The exchange of notes, containing the agreement of the competent authorities of the

two Governments to the extension, are set out in the Schedule to this Order.

## THE SCHEDULE

Sir,

In pursuance of paragraphs 5 and 6 of Article XIX of the Convention between the Government of the Kingdom of Sweden 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 and capital, signed in Singapore on 17th June 1968, I have the honour to propose that —

- (a) the provisions of paragraph 5 of Article XIX shall apply for a further period of five years following the expiry of the ten year period as provided in the abovementioned paragraph 5;
- (b) where royalties as defined in paragraph 2 of Article IX are derived by a resident of Sweden from sources within Singapore, 50 per cent of the amount of such royalties shall be exempt from Swedish tax for a further period of five years following the expiry of the second five year period as provided in the abovementioned paragraph 6; and
- (c) the competent authorities shall consult each other in order to determine whether the periods in sub-paragraphs (a) and (b) above shall be further extended.

In the event of these proposals being acceptable to you, this Note together with your Note accepting the proposals shall constitute an agreement between the competent authorities of the Government of the Kingdom of Sweden and the Government of the Republic of Singapore for the purposes of paragraphs 5 and 6 of Article XIX.

I avail myself of this opportunity, Sir, to renew to you the assurance of my highest consideration.

Dated at Singapore this 5th day of November 1976.

KURT MALMGREN,  
*Head of Legal Affairs,  
Ministry of Finance,  
Kingdom of Sweden.*

WAN FOOK HOY,  
*Comptroller of Income Tax,  
Republic of Singapore.*

Sir,

I have the honour to acknowledge receipt of your Note of today's date which reads as follows:

“In pursuance of paragraphs 5 and 6 of Article XIX of the Convention between the Government of the Kingdom of Sweden 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 and capital, signed in Singapore on 17th June 1968, I have the honour to propose that —

- (a) the provisions of paragraph 5 of Article XIX shall apply for a further period of five years following the expiry of the ten year period as provided in the abovementioned paragraph 5;