

**Income Tax (Singapore — Ukraine) (Avoidance of Double Taxation Agreement)
Order 2020**

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Enacting Formula

THE SCHEDULE Protocol amending the Agreement between the Government of the Republic of Singapore and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

No. S 145

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (SINGAPORE — UKRAINE)
(AVOIDANCE OF DOUBLE TAXATION AGREEMENT)
ORDER 2020**

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 have effect in relation to tax under the Act despite anything in any written law:

AND WHEREAS by an Agreement dated 26 January 2007, between the Government of the Republic of Singapore and the Government of Ukraine, arrangements were made, amongst other things, for the avoidance of double taxation:

AND WHEREAS by a Protocol dated 16 August 2019, between the Government of

the Republic of Singapore and the Government of Ukraine, the arrangements set out in the said Agreement were modified as prescribed in the said Protocol:

NOW, THEREFORE, it is 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 Ukraine; and
- (b) that it is expedient that those arrangements should have effect beginning on 28 February 2020 despite anything in any written law.

THE SCHEDULE

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF UKRAINE 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 Ukraine,

Desiring to conclude a Protocol to amend the Agreement between the Government of the Republic of Singapore and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE I

Article 25 “Exchange of Information” of the Agreement shall be worded as follows:

“ARTICLE 25

EXCHANGE OF INFORMATION

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 of the Contracting States concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2 of the Agreement.

2. Any information received under paragraph 1 of this Article by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State