

Income Tax (Singapore — Netherlands) (Avoidance of Double Taxation Convention) (Supplementary) Order 1994

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**INCOME TAX ACT
(CHAPTER 134, SECTION 49)**

**INCOME TAX (SINGAPORE — NETHERLANDS) (AVOIDANCE OF DOUBLE
TAXATION CONVENTION) (SUPPLEMENTARY) ORDER 1994**

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G.N. No. S 458/1994

REVISED EDITION 1995

(1st April 1995)

[9th December 1994]

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 a Convention dated the 19th day of February 1971, between the Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands, arrangements were made amongst other things for the avoidance of double

taxation:

AND WHEREAS by a Protocol dated the 28th day of February 1994 between the Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands, the arrangements set out in the said Convention 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 have been made with the Government of the Kingdom of the Netherlands; and
- (b) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

THE SCHEDULE

PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL, WITH PROTOCOL

The Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands,

Desiring to amend the Convention between the Government of the Republic of Singapore and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, with Protocol, signed in Singapore on February 19, 1971 (hereinafter referred to as “the Convention”),

Have agreed as follows:

ARTICLE I

Article 8 shall be deleted and replaced by:

ARTICLE 8

SHIPPING AND AIR TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the State in which the place of management and control of the enterprise is situated.

2. If the place of management and control of a shipping enterprise is aboard a ship, then it shall be