

**Income Tax (Singapore — Sweden) (Avoidance of Double Taxation Convention)
(Supplementary) Order 1982**

Table of Contents

Enacting Formula

THE SCHEDULE

Legislative History

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

**INCOME TAX (SINGAPORE — SWEDEN)
(AVOIDANCE OF DOUBLE TAXATION CONVENTION)
(SUPPLEMENTARY) ORDER 1982**

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G.N. No. S 10/1982

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(25th March 1992)

[15th January 1982]

It is hereby notified for general information that 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 application 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 cover income derived during the period from 1st January 1981 to 31st December 1985.

The exchange of notes between the competent authorities of the two Governments constituting the agreement for the extension is set out in the Schedule to this Order.

THE SCHEDULE

Sir,

In pursuance of paragraph (c) of the Notes exchanged between Singapore and Sweden on 5th November 1976 relating to the extension 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 extended five-year period as provided in paragraph (a) of the abovementioned Notes;
- (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 such royalties shall be exempt from Swedish tax for a further period of five years following the expiry of the extended five-year period as provided in paragraph (b) of the abovementioned Notes; 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.

2. 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.

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

Dated at Singapore this 10th day of November 1981.

KURT MALMGREN,

*Under-Secretary for Legal Affairs,
Ministry of the Budget,
Kingdom of Sweden.*

HSU TSE-KWANG,

*Commissioner of Inland Revenue,
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 paragraph (c) of the Notes exchanged between Singapore and Sweden on 5th November 1976 relating to the extension 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 extended five-year period as provided in paragraph (a) of the abovementioned Notes;