

**No. 39019. Austria and  
Singapore**

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF AUSTRIA 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. VIENNA, 30 NOVEMBER 2001 [*United Nations, Treaty Series*, vol. 2200, I-39019.]

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF AUSTRIA 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 (WITH EXCHANGE OF NOTES). SINGAPORE, 15 SEPTEMBER 2009

**Entry into force:** 1 June 2010 by notification, in accordance with article 2

**Authentic texts:** English and German

**Registration with the Secretariat of the United Nations:** Austria, 6 July 2010

**N° 39019. Autriche et  
Singapour**

ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE D'AUTRICHE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DE SINGAPOUR TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. VIENNE, 30 NOVEMBRE 2001 [*Nations Unies, Recueil des Traités*, vol. 2200, I-39019.]

PROTOCOL PORTANT MODIFICATION DE L'ACCORD ENTRE LE GOUVERNEMENT DE LA RÉPUBLIQUE D'AUTRICHE ET LE GOUVERNEMENT DE LA RÉPUBLIQUE DE SINGAPOUR TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU (AVEC ÉCHANGE DE NOTES). SINGAPOUR, 15 SEPTEMBRE 2009

**Entrée en vigueur :** 1<sup>er</sup> juin 2010 par notification, conformément à l'article 2

**Textes authentiques :** anglais et allemand

**Enregistrement auprès du Secrétariat des Nations Unies :** Autriche, 6 juillet 2010

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**PROTOCOL**

**AMENDING THE AGREEMENT BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF AUSTRIA 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**

The Government of the Republic of Austria and the Government of the Republic of Singapore,

Desiring to conclude a Protocol amending the Agreement between the Government of the Republic of Austria 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 signed at Vienna on 30 November 2001 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

**ARTICLE 1**

Article 25 of the Agreement shall be deleted and replaced by the following:

**"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 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.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

**ARTICLE 2**

The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Protocol have been completed. The Protocol shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Protocol shall have effect in respect of taxes relating to taxable periods beginning on or after 1 January of the calendar year next following the year of the entry into force of this Protocol.

**ARTICLE 3**

This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself is applicable.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Singapore on this 15<sup>th</sup> day of September 2009, in the English and German languages, each text being equally authentic.

**For the Government of  
the Republic of Austria:**

Klaus Wölfer m.p.

**For the Government of  
the Republic of Singapore:**

Peter Ong m.p.

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AUSTRIAN EMBASSY SINGAPORE

Singapore, 15 September 2009

H.E. Mr. Peter Ong  
Second Permanent Secretary (Finance)  
The Republic of Singapore

I have the honor to refer to the Agreement between the Government of the Republic of Austria 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 signed at Vienna on 30 November 2001, and the Protocol signed today (hereinafter referred to as "the Agreement") and to propose on behalf of the Government of the Republic of Austria the following understanding:

Ad Article 25:

1. The competent authority of the applicant State shall provide the following information to the competent authority of the requested State when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

- (a) the identity of the person under examination or investigation;
- (b) a statement of the information sought including its nature, the relevance of the information to the request, and the form in which the applicant State wishes to receive the information from the requested State;
- (c) the tax purpose for which the information is sought;
- (d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
- (e) the name and address of any person believed to be in possession of the requested information;
- (f) a statement that the applicant State has pursued all means available in its own territory to obtain the information;
- (g) a statement that the request is in conformity with the law and administrative practices of the State of the competent authority, and that the competent authority is authorised to obtain the information under the laws of that State or in the normal course of administrative practice;
- (h) the details of the period within which the applicant State wishes the request to be met; and
- (i) any other information that may assist in giving effect to the request.