

Singapore Dispute Resolution Profile

(Updated: 2 January 2024)

General Information

- **Singapore tax treaties are available at:**

<https://www.iras.gov.sg/irashome/Quick-Links/International-Tax/>

- **MAP request should be made to:**

Inland Revenue Authority of Singapore
55 Newton Road, Revenue House, Singapore 307987

For transfer pricing MAP applications, please attention to: The Competent Authority - Transfer Pricing and Dispute Resolution Branch

For other MAP applications, please attention to: The Competent Authority - International Tax and Relations-Policy Branch

Please refer to the Inland Revenue Authority of Singapore (IRAS) webpage for the list of Singapore's Competent Authorities at:

<https://www.iras.gov.sg/irashome/Quick-Links/International-Tax/>

The MAP application may also be submitted electronically via : <https://mytax.iras.gov.sg>

- **APA request should be made to:**

The Competent Authority, Transfer Pricing and Dispute Resolution Branch
Inland Revenue Authority of Singapore
55 Newton Road, Revenue House, Singapore 307987

Singapore Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	IRAS will publish such agreements, where appropriate.	The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax
2.	Are bilateral APA programmes implemented? If yes:	Yes	Singapore has an APA programme and regularly engages in bilateral discussions with her treaty partners with APA programmes.	The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing Please refer to: Section 10 – Preventing and resolving transfer pricing disputes; Section 12 – Guidance on APA process.
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	Generally, roll-back periods of up to two tax years before the covered period may be accepted.	The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing Please refer to paragraphs 10.32 to 10.34.
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	Yes	An applicant must arrange for a pre-filing meeting at least nine months before the start of the covered period. After the pre-filing meeting,	The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing

Singapore Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>IRAS will review the request and provide an indication to the applicant to proceed with the filing of the request at least four months before the start of the covered period. The applicant has to submit the APA request within three months after the IRAS has confirmed that the APA request may be filed. IRAS will review the APA request and indicate acceptance within one month of receiving the APA request.</p>	<p>Please refer to Section 12: Guidance on APA process.</p>
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer’s request for bilateral APA assistance, publicly available? 	Yes	<p>Details of Singapore’s APA programme are provided in IRAS e-Tax Guide - “Transfer Pricing Guidelines” published on the website of the IRAS.</p>	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to: Section 10 – Preventing and resolving transfer pricing disputes; Section 12 – Guidance on APA process.</p>
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	<p>No fees are charged for a bilateral APA request.</p>	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.6.</p>

Singapore Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	Yes	Statistics relating to the number of transfer pricing Mutual Agreement Procedure (MAP) and Advance Pricing Arrangement (APA) cases and time taken to complete the cases are reported on a financial year basis.	Please refer to the datasets for Number of Transfer Pricing MAP and APA cases available at: https://www.iras.gov.sg/who-we-are/what-we-do/annual-reports-and-publications/tax-statistics
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	Our tax training roadmap is available at: https://www.taxacademy.sg/executive-tax-programmes/tax-training-roadmap/

Singapore Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				Other than the above, each officer has his or her individual training roadmap scoped in accordance to his or her job profile.
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

Singapore Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	IRAS will consider taxpayer’s request for a MAP based on the merits of each case.	The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing Please refer to paragraph 10.35. The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax Please refer to paragraph 7.20.
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	IRAS will consider taxpayer’s request for a MAP based on the merits of each case.	The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing Please refer to paragraph 10.35. The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax

Singapore Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				Please refer to paragraph 7.20.
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	IRAS will consider taxpayer’s request for a MAP based on the merits of each case. Taxpayers would be able to access MAP even if they have accepted a tax settlement with IRAS or a foreign tax authority.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.35 and paragraph 10.28.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.15 and 7.20.</p>
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	IRAS will consider taxpayer’s request for a MAP based on the merits of each case. Bona fide taxpayer initiated foreign adjustments must be supported by contemporaneous transfer pricing documentation.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.35.</p>
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-

Singapore Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	By law, a taxpayer can choose to pursue either the MAP or domestic remedies or both.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.35 and paragraph 10.42.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.16 and 7.20.</p>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes. See detailed explanation	<p>IRAS will consider taxpayer’s request for a MAP based on the merits of each case.</p> <p>Where the matter has been subjected to litigation and determination by the Singapore tribunals and courts, IRAS is unlikely to make adjustments that will be at odds with the determination by the Singapore tribunals and courts.</p>	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.35 and paragraph 10.42.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.16 and 7.20.</p>

Singapore Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance, publicly available?	Yes	-	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to Annex B2.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to Annex A.</p>
14.	Are there specific timeline for the filing of a MAP request?	Yes	All MAP requests should be made within the time limit specified in the MAP Article of the relevant tax treaty. For requests relating to transfer pricing issues, IRAS will meet the taxpayer within 1 month upon receiving the notification of intent to apply for MAP. Once IRAS indicates that the MAP application can be filed, the taxpayer can submit the application. IRAS will issue an acceptance letter within 1 month from the date of receipt of the application.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to Section 11.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraphs 7.23 to 7.33.</p>

Singapore Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			For a MAP request relating to issues other than transfer pricing, there is no requirement for a pre-filing meeting. IRAS will similarly issue an acceptance letter within 1 month from the date of receipt of the request if the taxpayer fulfils the requirements.	
15.	Are guidance on multilateral MAPs publicly available?	Yes	The same guidance for bilateral MAPs is applicable to multilateral MAPs.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	Tax assessed is payable within one month of the notice of assessment.	-
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.6.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p>

Singapore Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				Please refer to paragraph 7.26.
18.	Is there any other information available on availability and access to MAP?	No	-	-

Singapore Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	In general, IRAS aims to resolve MAP cases within an average of 24 months from receiving the taxpayer's complete application.	<p>The e-Tax Guide "Transfer Pricing Guidelines" on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 11.13.</p> <p>The e-Tax Guide "Avoidance of Double Taxation Agreements (DTAs)" on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.30.</p>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Statistics relating to the number of transfer pricing Mutual Agreement Procedure (MAP) and Advance Pricing Arrangement (APA) cases and time taken to complete the cases are reported on a financial year basis.	Please refer to the datasets for Number of Transfer Pricing MAP and APA cases available at: https://www.iras.gov.sg/who-we-are/what-we-do/annual-reports-and-publications/tax-statistics
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	If any interest or penalties have been imposed in a jurisdiction in connection with the taxation that is the subject of the MAP, the MAP agreement may address whether any refund of such interest or penalties should appropriately be made.	<p>The e-Tax Guide "Transfer Pricing Guidelines" on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 11.16.</p>

Singapore Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.33.</p>
22.	<p>Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the annual report of the organisation?</p>	No	-	-
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:</p>	See detailed explanation	<p>Singapore has adopted the arbitration provisions in the Multilateral Convention to Implement Tax Treaty Measures to Prevent Base Erosion and Profit Shifting (MLI), which came into force in Singapore on 1 April 2019.</p> <p>A number of the DTAs concluded by Singapore have been amended by the MLI, some of which include the mandatory binding arbitration provision.</p>	<p>The list of DTAs amended by the MLI is available at the IRAS website: https://www.iras.gov.sg/taxes/international-tax/list-of-dtas-limited-dtas-and-eoi-arrangements?pg=1&indexcategories=All</p>
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No	-	-

Singapore Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes	<p>Singapore is open to include arbitration provisions in our tax treaties to provide our taxpayers with an additional dispute resolution mechanism.</p> <p>Singapore has adopted the arbitration provisions in the MLI.</p>	<p>Singapore’s commitment to and positions in the MLI: https://www.iras.gov.sg/irashome/Quick-Links/International-Tax/Multilateral-Instrument/</p>
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:</p>	Yes	-	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.42.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 7.16.</p>
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	<p>Where the matter has been subjected to litigation and determination by the Singapore tribunals and courts, IRAS is unlikely to make adjustments that will be at odds with the determination by the Singapore tribunals and courts.</p>	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.42.</p>

Singapore Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.16.</p>
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Singapore is open to MAP of recurring issues affecting multiple tax years.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.23.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p> <p>Please refer to paragraph 7.7.</p>
26.	Do all your jurisdiction’s tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction’s tax treaties)?	See detailed explanation	IRAS will consider taxpayer’s request for a MAP based on the merits of each case. In general, Singapore’s tax treaties would contain a paragraph equivalent or similar to Article 9(2) of the OECD Model Tax Convention or the UN Model Double Taxation Convention.	<p>The e-Tax Guide “Transfer Pricing Guidelines” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax/transfer-pricing</p> <p>Please refer to paragraph 10.35.</p> <p>The e-Tax Guide “Avoidance of Double Taxation Agreements (DTAs)” on the IRAS website: https://www.iras.gov.sg/taxes/international-tax</p>

Singapore Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>Singapore’s position is that IRAS is prepared to accept a MAP request under the MAP article in the relevant DTA as long as there is any case where there is taxation not in accordance with the terms and purpose of a DTA. This includes cases relating to economic double taxation. Under a MAP, Singapore will make a corresponding adjustment if Singapore agrees that a primary transfer pricing adjustment should be made by the other jurisdiction under Article 9(1) of the OECD Model Tax Convention or the UN Model Taxation Convention, notwithstanding the absence of Article 9(2).</p>	<p>Please refer to paragraph 6.25.</p>
27.	Is there any other information available on resolution of MAP cases?	No	-	-

Singapore Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	See detailed explanation	<p>The IRAS will generally amend the taxpayer’s tax position, upon receiving taxpayer’s revised tax computation where applicable. This will be dealt with in accordance with our service standard for replying to letters received, i.e. we will respond to 80% of letters within 15 working days.</p> <p>The additional tax has to be paid within one month from the date of the Notice of Assessment.</p>	<p>On the timeframe the taxpayer could expect its tax position to be amended, please refer to the section on “Service Standards” in the following IRAS webpage: https://www.iras.gov.sg/who-we-are/what-we-do/commitment-to-service/service-excellence-for-iras</p> <p>On the timeframe within which the additional tax has to be paid, please refer to the IRAS website: https://www.iras.gov.sg/taxes/corporate-income-tax/corporate-income-tax-payment/late-payment-or-non-payment-of-corporate-income-tax</p>
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	See detailed explanation	<p>The IRAS will generally amend the taxpayer’s tax position, upon receiving taxpayer’s revised tax computation where applicable. This will be dealt with in accordance with our service standard for replying to letters received, i.e. we will respond to 80% of letters within 15 working days.</p>	<p>On the timeframe the taxpayer could expect its tax position to be amended, please refer to the section on “Service Standards” in the following IRAS webpage: https://www.iras.gov.sg/who-we-are/what-we-do/commitment-to-service/service-excellence-for-iras</p> <p>On the timeframe and other information applicable to a refund, please refer to the IRAS website:</p>

Singapore Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			The tax paid will generally be refunded within 30 days from the date of the Notice of Assessment.	https://www.iras.gov.sg/taxes/corporate-income-tax/corporate-income-tax-payment/claiming-refunds
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	Please refer to the Singapore Income Tax Act online: https://sso.agc.gov.sg In particular, refer to Section 74(2A) of the Singapore Income Tax Act.
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-