

SINGAPORE – MLI ARBITRATION PROFILE

AS OF 20-12-2024

This document contains information on Singapore's arbitration position under Part VI of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). It also contains hyperlinks to Singapore's competent authority agreements concluded to settle the mode of application of the provisions contained in Part VI of the MLI.

References

- MLI Position (<https://www.oecd.org/tax/treaties/beps-ml-signatories-and-parties.pdf>)
- MAP Profile (<https://www.oecd.org/tax/dispute/country-map-profiles.htm>)
- Synthesised text (the hyperlinks to the synthesised texts obtainable from the MLI Matching Database <https://www.oecd.org/tax/treaties/ml-matching-database.htm>)

Type of arbitration process

The “final offer” arbitration process (otherwise known as “last best offer” arbitration) will apply as the default type of arbitration process to Singapore's Covered Tax Agreements except to the extent that the competent authorities of Contracting Jurisdictions of a Covered Tax Agreement mutually agree on different rules.

Competent authority agreements and entry into effect of Part VI

Competent authority agreements:

The competent authority of Singapore has, by mutual agreement, settled the mode of application of the provisions contained in Part VI of the MLI with the competent authority of the jurisdictions as indicated below:

No	Treaty partner	Hyperlinks to competent authority agreements	Date on which both Contracting Jurisdictions have notified that they reached mutual agreement ¹
1	Australia		
2	Austria		
3	Barbados		
4	Belgium		
5	Canada		
6	Denmark		
7	Fiji		
8	Finland		
9	France		
10	Hungary		
11	Ireland		
12	Italy		

¹ Dates and hyperlinks will be added once notified.

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13	Japan	Link	20-06-2022 (Singapore) 27-06-2022 (Japan)
14	Liechtenstein		
15	Luxembourg		
16	Malta		
17	Mauritius		
18	Netherlands	Link	19-01-2024 (Singapore) 24-02-2024 (Netherlands)
19	New Zealand	Link	03-12-2024 (Singapore) 12-12-2024 (New Zealand)
20	Papua New Guinea		
21	Portugal		
22	Slovenia		
23	Spain		
24	United Kingdom		

Entry into effect of Part VI of the MLI:

Article 36 of the MLI governs the entry into effect of the provisions of Part VI of the MLI with respect to:

- cases presented to the competent authority of a Contracting Jurisdiction on or after the later of the dates on which the MLI enters into force for each of the Contracting Jurisdictions; and,
- cases presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the MLI enters into force for each of the Contracting Jurisdictions.

Reservations on the entry into effect of Part VI

Pursuant to Article 36(2) of the MLI, Singapore has reserved the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the MLI enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

Reservations on the scope of cases eligible to Part VI of the MLI

Pursuant to Article 28(2)(a) of the MLI, Singapore has formulated the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI:

1. The Republic of Singapore reserves the right to exclude from the scope of Part VI (Arbitration) cases involving the application of its domestic general anti-avoidance rules contained in Section 33 of the Income Tax Act, case law or juridical doctrines. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be comprehended. The Republic of Singapore shall notify the Depository of any such subsequent provisions.
2. Where a reservation made by the other Contracting Jurisdiction to a Covered Tax Agreement pursuant to Article 28(2)(a) refers exclusively to its domestic law (including legislative provisions, case law, judicial doctrines and penalties), the Republic of Singapore reserves the right to exclude from the scope of Part VI those cases that would be excluded from the scope of Part VI if the other Contracting Jurisdiction's reservation were formulated with reference to any analogous provisions of the Republic of Singapore's domestic law or any subsequent provisions which replace, amend or update those provisions. The competent authority of the Republic of Singapore will consult with the competent authority of the other Contracting Jurisdiction in order to specify any such analogous provisions which exist in the Republic of Singapore's domestic law in the agreement concluded pursuant to Article 19(10).

Additional note