

# Republic of Singapore

## Status of List of Reservations and Notifications

This document contains the consolidated list of reservations and notifications made by the Republic of Singapore upon deposit of the instrument of ratification, acceptance or approval pursuant to Articles 28(5) and 29(1) of the Convention, and subsequent to that deposit.

## Article 2 – Interpretation of Terms

### *Notification - Agreements Covered by the Convention*

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Singapore wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Commonwealth Of Australia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Australia	Original	11-02-1969	04-06-1969
			Protocol	16-10-1989	05-01-1990
			Second Protocol	08-09-2009	22-12-2010
2	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Austria For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Austria	Original (with Protocol)	30-11-2001	22-10-2002
			Protocol (with Exchange of Notes)	15-09-2009	01-06-2010
			Exchange of Notes	03-09-2012 16-10-2012	01-05-2014
3	Agreement Between The Government Of The Republic Of Singapore And The Government Of The People's Republic Of Bangladesh For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Bangladesh	Original	19-12-1980	22-12-1981

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
4	Agreement Between The Government Of The Republic Of Singapore And The Government Of Barbados For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Barbados	Original	15-07-2013	25-04-2014
5	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Kingdom Of Belgium For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Belgium	Original (with Protocol)	06-11-2006	27-11-2008
			Protocol	16-07-2009	20-09-2013
6	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Bulgaria For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Bulgaria	Original	13-12-1996	26-12-1997
7	Convention Between The Government Of The Republic Of Singapore And The Government Of Canada For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Canada	Original (with Protocol)	06-03-1976	23-09-1977
			Protocol	29-11-2011	31-08-2012
8	Agreement Between The Government Of The Republic Of Singapore And The Government Of The People's Republic Of China For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	China	Original (with Protocol)	11-07-2007	18-09-2007
			Second Protocol	24-08-2009	11-12-2009
			Third Protocol	23-07-2010	22-10-2010
9	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Cyprus For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Cyprus	Original (with Protocol)	24-11-2000	08-02-2001

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
10	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Czech Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Czech Republic	Original (with Protocol)	21-11-1997	21-08-1998
			Protocol	26-06-2013	12-09-2014
11	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Kingdom Of Denmark For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Denmark	Original	03-07-2000	22-12-2000
			Protocol	25-08-2009	08-01-2011
12	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Arab Republic Of Egypt For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Egypt	Original (with Protocol)	22-05-1996	27-01-2004
13	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Estonia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Estonia	Original (with Protocol)	18-09-2006	27-12-2007
			Protocol	03-02-2011	30-03-2012
14	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of The Fiji Islands For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Fiji	Original	20-12-2005	28-11-2006
15	Agreement Between The Republic Of Singapore And The Republic Of Finland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Finland	Original	07-06-2002	27-12-2002
			Protocol	16-11-2009	30-04-2010

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
16	Convention Between The Government Of The Republic Of Singapore And The Government Of The French Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	France	Original	15-01-2015	01-06-2016
17	Agreement Between The Government Of The Republic Of Singapore And The Government Of Georgia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Georgia	Original (with Protocol)	17-11-2009	28-06-2010
18	Agreement Between The Republic Of Singapore And The Federal Republic Of Germany For The Avoidance Of Double Taxation With Respect To Taxes On Income And On Capital	Germany	Original (with Protocol)	28-06-2004	12-12-2006
19	Agreement Between The Republic Of Singapore And The States Of Guernsey For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Guernsey	Original	06-02-2013	26-11-2013
20	Agreement Between The Republic Of Singapore And The Republic Of Hungary For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Hungary	Original (with Exchange of Notes)	17-04-1997	18-12-1998
21	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of India For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	India	Original	24-01-1994	27-05-1994
			Protocol	29-06-2005	01-08-2005
			Second Protocol	24-06-2011	01-09-2011
			Third Protocol	30-12-2016	27-02-2017

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
22	Agreement Between The Republic Of Singapore And The Republic Of Indonesia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Indonesia	Original (with Protocol and Exchange of Notes)	08-05-1990	25-01-1991
23	Agreement Between The Government Of The Republic Of Singapore And The Government Of Ireland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ireland	Original (with Protocol)	28-10-2010	08-04-2011
24	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Isle Of Man For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Isle of Man	Original	21-09-2012	02-05-2013
25	Agreement Between The Government Of The State Of Israel 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	Israel	Original (with Protocol)	19-05-2005	06-12-2005
26	Convention Between The Government Of The Republic Of Singapore And The Government Of The Italian Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Italy	Original (with Protocol and Exchange of Notes)	29-01-1977	12-01-1979
			Additional Protocol	24-05-2011	19-10-2012
27	Agreement Between The Government Of The Republic Of Singapore And The Government Of Japan For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Japan	Original (with Protocol and Exchange of Notes)	09-04-1994	28-04-1995
			Protocol	04-02-2010	14-07-2010

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
28	Agreement Between The Government Of The Republic Of Singapore And The Government Of Jersey For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Jersey	Original	17-10-2012	02-05-2013
29	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Kazakhstan For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Kazakhstan	Original (with Protocol)	19-09-2006	14-08-2007
			Protocol	09-04-2013	12-09-2014
30	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Latvia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Latvia	Original (with Protocol)	06-10-1999	18-02-2000
			Second Protocol	20-04-2017	03-08-2018
31	Agreement Between The Republic Of Singapore And The Principality Of Liechtenstein For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Liechtenstein	Original (with Protocol)	27-06-2013	25-07-2014
32	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Lithuania For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Lithuania	Original (with Protocol)	18-11-2003	28-06-2004
33	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Grand Duchy Of Luxembourg For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Luxembourg	Original (with Protocol)	09-10-2013	28-12-2015

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
34	Agreement Between The Government Of The Republic Of Singapore And The Government Of Malaysia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Malaysia	Original (with Protocol)	05-10-2004	13-02-2006
35	Agreement Between The Government Of The Republic Of Singapore And The Government Of Malta For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Malta	Original (with Protocol)	21-03-2006	29-02-2008
			Protocol	20-11-2009	28-06-2013
36	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Mauritius For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Mauritius	Original (with Protocol)	19-08-1995	07-06-1996
37	Agreement Between The Republic Of Singapore And The United Mexican States For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Mexico	Original (with Protocol)	09-11-1994	08-09-1995
			Protocol	29-09-2009	01-01-2012
38	Agreement Between The Government Of The Republic Of Singapore And The Government Of Mongolia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Mongolia	Original	10-10-2002	22-10-2004
39	Agreement Between The Republic Of Singapore And The Kingdom Of Morocco For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Morocco	Original	09-01-2007	15-01-2014

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
40	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	Netherlands	Original (with Protocol)	19-02-1971	31-08-1971 03-09-1971
			Protocol	28-02-1994	09-12-1994
			Protocol	25-08-2009	01-05-2010
41	Agreement Between The Government Of The Republic Of Singapore And The Government Of New Zealand For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	New Zealand	Original (with Protocol)	21-08-2009	12-08-2010
42	Agreement Between The Republic Of Singapore And The Kingdom Of Norway For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income Signed At Singapore On 19 December 1997	Norway	Original	19-12-1997	17-04-1998
			Protocol	18-09-2009	04-04-2010
43	Agreement Between The Republic Of Singapore And The Islamic Republic Of Pakistan For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Pakistan	Original (with Protocol)	13-04-1993	06-08-1993
44	Convention Between The Government Of The Republic Of Singapore And The Government Of The Republic Of The Philippines For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Philippines	Original	01-08-1977	18-11-1977
45	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Poland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Poland	Original (with Protocol)	04-11-2012	06-02-2014

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
46	Agreement Between The Republic Of Singapore And The Portuguese Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Portugal	Original (with Protocol)	06-09-1999/07-09-1999	16-03-2001
			Protocol	28-05-2012	26-12-2013
47	Agreement Between The Government Of The Republic Of Singapore And The Government Of The State Of Qatar For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Qatar	Original (with Protocol)	28-11-2006	05-10-2007
			Protocol	22-09-2009	01-01-2012
48	Agreement Between The Republic Of Singapore And Romania For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Romania	Original (with Protocol)	21-02-2002	28-11-2002
49	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Russian Federation For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Russian Federation	Original (with Protocol)	09-09-2002	16-01-2009
			Protocol	17-11-2015	25-11-2016
50	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of San Marino For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	San Marino	Original (with Protocol)	11-12-2013	18-12-2015
51	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Kingdom Of Saudi Arabia For The Avoidance Of Double Taxation And The Prevention Of Tax Evasion With Respect To Taxes On Income	Saudi Arabia	Original (with Protocol)	03-05-2010	01-07-2011

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
52	Agreement Between The Government Of The Slovak Republic 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	Slovak Republic	Original (with Protocol)	09-05-2005	12-06-2006
53	Agreement Between The Republic Of Singapore And The Republic Of Slovenia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Slovenia	Original (with Protocol)	08-01-2010	25-11-2010
54	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of South Africa For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	South Africa	Original (with Protocol)	23-11-2015 30-11-2015	16-12-2016
55	Agreement Between The Republic Of Singapore And The Kingdom Of Spain For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Spain	Original (with Protocol)	13-04-2011	02-02-2012
56	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Democratic Socialist Republic Of Sri Lanka For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Sri Lanka	Original (with Protocol)	03-04-2014	31-12-2017
57	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	Sweden	Original	17-06-1968	14-02-1969
			Exchange of Notes	05-11-1976	10-12-1976
			Exchange of Notes	10-11-1981	15-01-1982
			Protocol	28-09-1983	14-12-1983

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
			Exchange of Notes	04-03-1985	12-04-1985
			Exchange of Notes	07-06-1991 28-06-1991	27-03-1992
58	Agreement Between The Republic Of Singapore And The Swiss Confederation For The Avoidance Of Double Taxation With Respect To Taxes On Income	Switzerland	Original (with Protocol)	24-02-2011	01-08-2012
59	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Kingdom Of Thailand For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Thailand	Original (with Protocol)	11-06-2015	15-02-2016
60	Agreement Between The Republic Of Singapore And The Republic Of Turkey For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Turkey	Original (with Protocol)	09-07-1999	27-08-2001
			Protocol	05-03-2012	07-08-2013
61	Agreement Between The Government Of The Republic Of Singapore And The Government Of Ukraine For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ukraine	Original (with Protocol)	26-01-2007	18-12-2009
62	Agreement Between The Government Of The Republic Of Singapore And The Government Of The United Kingdom Of Great Britain And Northern Ireland For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And Capital Gains	United Kingdom	Original (with Exchange of Notes)	12-02-1997	19-12-1997
			Protocol	24-08-2009	08-01-2011
			Second Protocol	15-02-2012	27-12-2012

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
63	Agreement Between The Republic Of Singapore And The Oriental Republic Of Uruguay For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Uruguay	Original (with Protocol)	15-01-2015	14-03-2017
64	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Socialist Republic Of Vietnam For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Vietnam	Original (with Protocol)	02-03-1994	09-09-1994
			Second Protocol	12-09-2012	11-01-2013
65	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Seychelles	Original	09-07-2014	18-12-2015
66	Agreement Between The Republic Of Singapore And The State Of Kuwait For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Kuwait	Original (with Protocol)	21-02-2002	02-07-2003
67	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Independent State Of Papua New Guinea For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Papua New Guinea	Original (with Protocol)	19-10-1991	20-11-1992
68	Agreement Between The Government Of The Republic Of Singapore And The Government Of The United Arab Emirates For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	United Arab Emirates	Original (with Protocol)	01-12-1995	30-08-1996
			Second Protocol	31-10-2014	16-03-2016

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
69	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Federal Republic Of Nigeria For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital Gains	Nigeria	Original (with Protocol)	02-08-2017	01-11-2018
70	Agreement Between The Government Of The Republic Of Singapore And The Council Of Ministers Of The Republic Of Albania For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Albania	Original (with Protocol)	23-11-2010	19-07-2011
71	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Kingdom Of Bahrain For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Bahrain	Original	18-02-2004	31-12-2004
			Protocol	14-10-2009	29-09-2012
72	Agreement Between The Government Of The Republic Of Singapore And The Government Of His Majesty The Sultan And Yang Di-Pertuan Of Brunei Darussalam For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Brunei	Original	19-08-2005	14-12-2006
			Protocol	13-11-2009	29-08-2010
73	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Sultanate Of Oman For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Oman	Original (with Protocol)	06-10-2003	07-04-2006

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
74	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Panama For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Panama	Original (with Protocol)	18-10-2010	19-12-2011
75	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Tunisia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Tunisia	Original	27-02-2018	17-12-2019 <sup>1</sup>
76	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Kenya For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Kenya	Original (with Protocol)	12-06-2018	N/A
77	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Belarus For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Belarus	Original (with Protocol)	22-03-2013	27-12-2013
78	Agreement Between The Government Of The Republic Of Singapore And The Royal Government Of Cambodia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Cambodia	Original (with Protocol)	20-05-2016	29-12-2017
79	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Ecuador For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ecuador	Original (with Protocol)	27-06-2013	18-12-2015

<sup>1</sup> The notification of the date of entry into force was received by the Depositary on 11-08-2021 and communicated by the Depositary on 12-08-2021.

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
80	Agreement Between The Republic Of Singapore And The Federal Democratic Republic Of Ethiopia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ethiopia	Original (with Protocol)	24-08-2016	08-12-2017
81	Agreement Between The Republic Of Singapore And The Republic Of Ghana For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ghana	Original (with Protocol)	31-03-2017	12-04-2019 <sup>2</sup>
82	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Lao People's Democratic Republic For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Laos	Original	21-02-2014	11-11-2016
83	Convention Between The Republic Of Singapore And The Great Socialist People's Libyan Arab Jamahiriya For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Libya	Original	08-04-2009	23-12-2010
84	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Union Of Myanmar For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Myanmar	Original	23-02-1999	26-06-2009

<sup>2</sup> The notification of the date of entry into force was received by the Depositary on 11-08-2021 and communicated by the Depositary on 12-08-2021.

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
85	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Rwanda For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Rwanda	Original (with Protocol)	26-08-2014	15-02-2016
86	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Uzbekistan For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Uzbekistan	Original	24-07-2008	28-11-2008
			Protocol	14-06-2011	01-11-2011

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

### **Article 4 – Dual Resident Entities**

#### ***Reservation***

Pursuant to Article 4(3)(a) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

### **Article 5 – Application of Methods for Elimination of Double Taxation**

#### ***Reservation***

Pursuant to Article 5(8) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

### **Article 6 – Purpose of a Covered Tax Agreement**

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, the Republic of Singapore hereby chooses to apply Article 6(3).

***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, the Republic of Singapore considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Austria	<The Government of the Republic of Singapore and the Government of the Republic of Austria,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
3	Bangladesh	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Barbados	<The Government of the Republic of Singapore and the Government of Barbados> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Bulgaria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	China	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
9	Cyprus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Denmark	<The Government of the Republic of Singapore and the Government of the Kingdom of Denmark,> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, <have agreed as follows:>
12	Egypt	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
13	Estonia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Fiji	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	France	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Germany	Desiring to conclude an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital to promote their mutual economic relations,
19	Guernsey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	India	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Isle of Man	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Israel	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	Italy	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
27	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Jersey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
29	Kazakhstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Liechtenstein	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
32	Lithuania	Desiring to conclude Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Luxembourg	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
34	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
35	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Mexico	<p>&lt;The Government of the Republic of Singapore and the Government of the United Mexican States,&gt; desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, &lt;which shall hereafter be referred to as the “Agreement”, have agreed as follows:</p> <p>Note: The amended preamble will read as follows:  The Government of the Republic of Singapore and the Government of the United Mexican States, intending to eliminate double taxation with respect to the taxes covered by this agreement (which shall hereafter be referred to as the “Agreement”) without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this agreement for the indirect benefit of residents of third jurisdictions), desiring to further develop their economic relationship and to enhance their co-operation in tax matters, have agreed as follows:</p>
38	Mongolia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
39	Morocco	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Netherlands	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
41	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Norway	<The Government of the Republic of Singapore and the Government of the Kingdom of Norway> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income, <have agreed as follows:>
43	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	Portugal	<The Republic of Singapore and the Portuguese Republic,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
47	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Romania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
49	Russian Federation	<The Government of the Republic of Singapore and the Government of the Russian Federation,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promote economic cooperation between the two countries>,
50	San Marino	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	Saudi Arabia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
52	Slovak Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
53	Slovenia	<The Republic of Slovenia and the Republic of Singapore,> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
54	South Africa	<The Government of the Republic of Singapore and the Government of the Republic of South Africa> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Spain	<The Republic of Singapore and the Kingdom of Spain,> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, <have agreed as follows:>
56	Sri Lanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Sweden	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital,
58	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
59	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Ukraine	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	United Kingdom	Desiring to conclude a new Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
63	Uruguay	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
64	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66	Kuwait	DESIRING to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
67	Papua New Guinea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
68	United Arab Emirates	<The Government of the Republic of Singapore and the Government of the United Arab Emirates> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <have agreed as follows:>
69	Nigeria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
70	Albania	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	Bahrain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
72	Brunei	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
73	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
74	Panama	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
75	Tunisia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
76	Kenya	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
77	Belarus	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
78	Cambodia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
79	Ecuador	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
80	Ethiopia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
81	Ghana	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
82	Laos	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
83	Libya	Desiring to promote and develop the economic relations and co-operation between the two countries have decided to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
84	Myanmar	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
85	Rwanda	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income to promote and strengthen the economic relations and to provide for greater cooperation in tax matters between the two countries,
86	Uzbekistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, the Republic of Singapore considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Austria
3	Bangladesh
4	Barbados
5	Belgium
6	Bulgaria
7	Canada
8	China
9	Cyprus
10	Czech Republic
11	Denmark
12	Egypt
13	Estonia
14	Fiji
15	Finland
16	France
17	Georgia
18	Germany
19	Guernsey
20	Hungary
21	India
22	Indonesia
23	Ireland

Listed Agreement Number	Other Contracting Jurisdiction
24	Isle of Man
25	Israel
26	Italy
27	Japan
28	Jersey
29	Kazakhstan
30	Latvia
31	Liechtenstein
32	Lithuania
33	Luxembourg
34	Malaysia
35	Malta
36	Mauritius
37	Mexico
38	Mongolia
39	Morocco
40	Netherlands
41	New Zealand
42	Norway
43	Pakistan
44	Philippines
45	Poland
46	Portugal
47	Qatar
48	Romania
49	Russian Federation
50	San Marino
51	Saudi Arabia
52	Slovak Republic
53	Slovenia
54	South Africa
55	Spain
56	Sri Lanka
57	Sweden
58	Switzerland
59	Thailand
60	Turkey
61	Ukraine
62	United Kingdom
63	Uruguay
64	Vietnam
65	Seychelles
66	Kuwait
67	Papua New Guinea
68	United Arab Emirates
69	Nigeria
70	Albania
71	Bahrain
72	Brunei

Listed Agreement Number	Other Contracting Jurisdiction
73	Oman
74	Panama
75	Tunisia
76	Kenya
77	Belarus
78	Cambodia
79	Ecuador
80	Ethiopia
81	Ghana
82	Laos
83	Libya
84	Myanmar
85	Rwanda
86	Uzbekistan

## Article 7 – Prevention of Treaty Abuse

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17)(b) of the Convention, the Republic of Singapore hereby chooses to apply Article 7(4).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Republic of Singapore considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
8	China	Articles 10(6), 11(8), 12(7)
10	Czech Republic	Article 11(b) of Protocol
13	Estonia	Article 22(3)
15	Finland	Article 22(3)
16	France	Article 28
29	Kazakhstan	Articles 11(8), 12(7)
30	Latvia	Articles 22(3)
32	Lithuania	Articles 22(3)
37	Mexico	Articles 11(8), 12(7)
41	New Zealand	Articles 10(6), 12(7)
45	Poland	Articles 10(8), 11(8), 12(7)
48	Romania	Articles 11(10), 12(7)
49	Russian Federation	Articles 10(9), 11(6), 12(7), 22
54	South Africa	Articles 10(8), 11(10), 12(7)
55	Spain	Paragraph 1d of the Protocol
61	Ukraine	Articles 11(8), 12(7)
62	United Kingdom	Articles 10(7), 10(8), 11(9), 11(10), 12(8), 12(9)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
72	Brunei	Article 11(8)
73	Oman	Articles 10(8), 11(9), 12(7)
79	Ecuador	Articles 27(4), 27(5)

## **Article 8 – Dividend Transfer Transactions**

### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

## **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

### ***Reservation***

Pursuant to Article 9(6)(a) of the Convention, the Republic of Singapore reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

## **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

### ***Reservation***

Pursuant to Article 12(4) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

***Reservation***

Pursuant to Article 13(6)(c) of the Convention, the Republic of Singapore reserves the right for Article 13(4) not to apply to its Covered Tax Agreements.

***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, the Republic of Singapore hereby chooses to apply Option B under Article 13(1).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, the Republic of Singapore considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(4)
2	Austria	Article 5(4)
3	Bangladesh	Article 5(3)
4	Barbados	Article 5(4)
5	Belgium	Article 5(4)
6	Bulgaria	Article 5(4)
7	Canada	Article 5(3)
8	China	Article 5(4)
9	Cyprus	Article 5(4)
10	Czech Republic	Article 5(4)
11	Denmark	Article 5(4)
12	Egypt	Article 5(4)
13	Estonia	Article 5(4)
14	Fiji	Article 5(3)
15	Finland	Article 5(4)
16	France	Article 5(4)
17	Georgia	Article 5(4)
18	Germany	Article 5(4)
19	Guernsey	Article 5(4)
20	Hungary	Article 5(4)(a)
21	India	Article 5(7)
22	Indonesia	Article 5(3)
23	Ireland	Article 5(4)
24	Isle of Man	Article 5(5)
25	Israel	Article 5(4)
26	Italy	Article 5(3)
27	Japan	Article 5(4)
28	Jersey	Article 5(4)
29	Kazakhstan	Article 5(4)
30	Latvia	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
31	Liechtenstein	Article 5(4)
32	Lithuania	Article 5(4)
33	Luxembourg	Article 5(4)
34	Malaysia	Article 5(3)
35	Malta	Article 5(4)
36	Mauritius	Article 5(4)
37	Mexico	Article 5(4)
38	Mongolia	Article 5(4)
39	Morocco	Article 5(4)
40	Netherlands	Article 4(3)
41	New Zealand	Article 5(6)
42	Norway	Article 5(4)
43	Pakistan	Article 5(4)
44	Philippines	Article 5(3)
45	Poland	Article 5(4)
46	Portugal	Article 5(4)
47	Qatar	Article 5(4)
48	Romania	Article 5(4)
49	Russian Federation	Article 5(3)
50	San Marino	Article 5(4)
51	Saudi Arabia	Article 5(4)
52	Slovak Republic	Article 5(4)
53	Slovenia	Article 5(4)
54	South Africa	Article 5(4)
55	Spain	Article 5(4)
56	Sri Lanka	Article 5(4)
57	Sweden	Article II(1)(l)(iii)
58	Switzerland	Article 5(4)
59	Thailand	Article 5(4)
60	Turkey	Article 5(3)
61	Ukraine	Article 5(4)
62	United Kingdom	Article 5(5)
63	Uruguay	Article 5(4)
64	Vietnam	Article 5(4)
65	Seychelles	Article 5(4)
66	Kuwait	Article 5(6)
67	Papua New Guinea	Article 5(3)
68	United Arab Emirates	Article 5(4)
69	Nigeria	Article 5(4)
70	Albania	Article 5(4)
71	Bahrain	Article 5(4)
72	Brunei	Article 5(3)
73	Oman	Article 5(3)
74	Panama	Article 5(4)
75	Tunisia	Article 5(4)
76	Kenya	Article 5(4)
77	Belarus	Article 5(4)
78	Cambodia	Article 5(4)
79	Ecuador	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
80	Ethiopia	Article 5(4)
81	Ghana	Article 5(5)
82	Laos	Article 5(4)
83	Libya	Article 6(4)
84	Myanmar	Article 5(4)
85	Rwanda	Article 5(4)
86	Uzbekistan	Article 5(4)

## Article 14 – Splitting-up of Contracts

### *Reservation*

Pursuant to Article 14(3)(a) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## Article 15 – Definition of a Person Closely Related to an Enterprise

### *Reservation*

Pursuant to Article 15(2) of the Convention, the Republic of Singapore reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, the Republic of Singapore reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Singapore considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Canada	Article 24(1), second sentence
44	Philippines	Article 24(1), second sentence
73	Oman	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Singapore considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Austria	Article 24(1), second sentence
3	Bangladesh	Article 26(1), second sentence
4	Barbados	Article 24(1), second sentence
5	Belgium	Article 24(1), second sentence
6	Bulgaria	Article 26(1), second sentence
8	China	Article 24(1), second sentence
9	Cyprus	Article 24(1), second sentence
10	Czech Republic	Article 24(1), second sentence
11	Denmark	Article 25(1), second sentence
12	Egypt	Article 25(1), second sentence
13	Estonia	Article 25(1), second sentence
14	Fiji	Article 25(1), second sentence
15	Finland	Article 25(1), second sentence
16	France	Article 25(1), second sentence
17	Georgia	Article 24(1), second sentence
18	Germany	Article 26(1), second sentence
19	Guernsey	Article 24(1), second sentence
20	Hungary	Article 26(1), second sentence
21	India	Article 27(1), second sentence
22	Indonesia	Article 25(1), second sentence
23	Ireland	Article 25(1), second sentence
24	Isle of Man	Article 24(1), second sentence
25	Israel	Article 24(1), second sentence
26	Italy	Article 24(1), second sentence
27	Japan	Article 25(1), second sentence
28	Jersey	Article 24(1), second sentence
29	Kazakhstan	Article 24(1), second sentence
30	Latvia	Article 25(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
31	Liechtenstein	Article 24(1), second sentence
32	Lithuania	Article 25(1), second sentence
33	Luxembourg	Article 25(1), second sentence
34	Malaysia	Article 25(1), second sentence
35	Malta	Article 24(1), second sentence
36	Mauritius	Article 25(1), second sentence
38	Mongolia	Article 25(1), second sentence
39	Morocco	Article 25(1), second sentence
41	New Zealand	Article 22(1), second sentence
42	Norway	Article 26(1), second sentence
43	Pakistan	Article 25(1), second sentence
45	Poland	Article 24(1), second sentence
46	Portugal	Article 26(1), second sentence
47	Qatar	Article 25(1), second sentence
48	Romania	Article 27(1), second sentence
49	Russian Federation	Article 25(1), second sentence
50	San Marino	Article 24(1), second sentence
51	Saudi Arabia	Article 24(1), second sentence
52	Slovak Republic	Article 24(1), second sentence
53	Slovenia	Article 25(1), second sentence
54	South Africa	Article 23(1), second sentence
55	Spain	Article 23(1), second sentence
56	Sri Lanka	Article 24(1), second sentence
58	Switzerland	Article 25(1), second sentence
59	Thailand	Article 24(1), second sentence
60	Turkey	Article 25(1), second sentence
61	Ukraine	Article 24(1), second sentence
63	Uruguay	Article 25(1), second sentence
64	Vietnam	Article 26(1), second sentence
65	Seychelles	Article 24(1), second sentence
66	Kuwait	Article 25(1), second sentence
67	Papua New Guinea	Article 26(1), second sentence
68	United Arab Emirates	Article 25(1), second sentence
69	Nigeria	Article 25(1), second sentence
70	Albania	Article 24(1), second sentence
71	Bahrain	Article 24(1), second sentence
72	Brunei	Article 25(1), second sentence
74	Panama	Article 24(1), second sentence
75	Tunisia	Article 25(1), second sentence
76	Kenya	Article 25(1), second sentence
77	Belarus	Article 24(1), second sentence
78	Cambodia	Article 25(1), second sentence
79	Ecuador	Article 24(1), second sentence
80	Ethiopia	Article 24(1), second sentence
81	Ghana	Article 26(1), second sentence
82	Laos	Article 25(1), second sentence
83	Libya	Article 26(1), second sentence
84	Myanmar	Article 26(1), second sentence
85	Rwanda	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
86	Uzbekistan	Article 24(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(i) of the Convention, the Republic of Singapore considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
37	Mexico

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Singapore considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
6	Bulgaria
7	Canada
9	Cyprus
12	Egypt
34	Malaysia
36	Mauritius
37	Mexico
40	Netherlands
43	Pakistan
44	Philippines
46	Portugal
57	Sweden
58	Switzerland
60	Turkey
62	United Kingdom
64	Vietnam
68	United Arab Emirates
84	Myanmar

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of Singapore considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
16	France
64	Vietnam

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Singapore considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
5	Belgium
7	Canada
23	Ireland
37	Mexico
41	New Zealand
64	Vietnam
73	Oman

## Article 17 – Corresponding Adjustments

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, the Republic of Singapore considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 6(3)
2	Austria	Article 9(2)
4	Barbados	Article 9(2)
5	Belgium	Article 9(2)
6	Bulgaria	Article 9(2)
8	China	Article 9(2)
9	Cyprus	Article 9(2)
10	Czech Republic	Article 9(2)
11	Denmark	Article 9(2)
13	Estonia	Article 9(2)
14	Fiji	Article 9(2)
15	Finland	Article 9(2)
16	France	Article 9(2)
17	Georgia	Article 9(2)
18	Germany	Article 9(2)
19	Guernsey	Article 9(2)
21	India	Article 9(2)
23	Ireland	Article 9(2)
24	Isle of Man	Article 9(2)
25	Israel	Article 9(2)
27	Japan	Article 9(2)
28	Jersey	Article 9(2)
29	Kazakhstan	Article 9(2)
30	Latvia	Article 9(2)
31	Liechtenstein	Article 9(2)
32	Lithuania	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	Luxembourg	Article 9(2)
34	Malaysia	Article 9(2)
35	Malta	Article 9(2)
36	Mauritius	Article 9(2)
39	Morocco	Article 9(2)
41	New Zealand	Article 9(2)
42	Philippines	Article 9(2)
45	Poland	Article 9(2)
46	Portugal	Article 9(2)
47	Qatar	Article 9(2)
48	Romania	Article 9(2)
49	Russian Federation	Article 9(2)
50	San Marino	Article 9(2)
51	Saudi Arabia	Article 9(2)
52	Slovak Republic	Article 9(2)
53	Slovenia	Article 9(2)
54	South Africa	Article 9(2)
55	Spain	Article 9(2)
56	Sri Lanka	Article 9(2)
57	Sweden	Article VI(2)
58	Switzerland	Article 9(2)
59	Thailand	Article 9(2)
60	Turkey	Article 9(2)
61	Ukraine	Article 9(2)
62	United Kingdom	Article 9(2)
63	Uruguay	Article 9(2)
64	Vietnam	Article 9(2)
65	Seychelles	Article 9(2)
66	Kuwait	Article 9(2)
67	Papua New Guinea	Article 9(3)
68	United Arab Emirates	Second Protocol Article IV(1)
69	Nigeria	Article 9(2)
70	Albania	Article 9(2)
71	Bahrain	Article 9(2)
72	Brunei	Article 9(2)
73	Oman	Article 9(2)
74	Panama	Article 9(2)
75	Tunisia	Article 9(2)
76	Kenya	Article 9(2)
82	Laos	Article 9(2)
84	Myanmar	Article 9(2)
86	Uzbekistan	Article 9(2)

## **Article 18 – Choice to Apply Part VI**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, the Republic of Singapore hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(12) of the Convention, the Republic of Singapore reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

## **Article 23 – Type of Arbitration Process**

### ***Reservation***

Pursuant to Article 23(3) of the Convention, the Republic of Singapore reserves the right for Article 23(1) and (2) not to apply with respect to its Covered Tax Agreements with Parties that have made the reservation described in Article 23(2).

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 23(4) of the Convention, the Republic of Singapore hereby chooses to apply Article 23(5).

## **Article 24 – Agreement on a Different Resolution**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, the Republic of Singapore hereby chooses to apply Article 24(2).

## Article 26 – Compatibility

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 26(1) of the Convention, the Republic of Singapore considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain(s) a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
37	Mexico	Article 25(5)

## Article 28 – Reservations

### ***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, the Republic of Singapore formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

- a) 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 Depositary of any such subsequent provisions.
- b) 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).

## Article 36 – Entry into Effect of Part VI

### ***Reservation***

Pursuant to Article 36(2) of the Convention, the Republic of Singapore reserves 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 Convention 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.