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STATUTORY INSTRUMENTS

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**1997 No. 2988**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Singapore) Order 1997**

*Made - - - - 17th December 1997*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (SINGAPORE) ORDER 1997**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

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SCHEDULE —

**PART I — AGREEMENT BETWEEN THE GOVERNMENT OF THE  
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND AND THE GOVERNMENT OF THE REPUBLIC  
OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE  
TAXATION AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND CAPITAL  
GAINS.**

The Government of the United Kingdom of Great Britain and...  
Desiring to conclude a new Agreement for the avoidance of...  
Have agreed as follows:

ARTICLE 1

*Personal scope*

This Agreement shall apply to persons who are residents of...

ARTICLE 2

*Taxes covered*

1. This Agreement shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...

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3. The existing taxes to which this Agreement shall apply are...
4. This Agreement shall also apply to any identical or substantially...

### ARTICLE 3

#### ***General definitions***

1. For the purposes of this Agreement, unless the context otherwise...
2. As regards the application of this Agreement by a Contracting...

### ARTICLE 4

#### ***Residence***

1. For the purposes of this Agreement, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

### ARTICLE 5

#### ***Permanent establishment***

1. For the purposes of this Agreement, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. A building site or construction, assembly or installation project constitutes...
4. An enterprise of a Contracting State shall be deemed to...
5. Notwithstanding the preceding provisions of this Article, the term “permanent...”
6. Notwithstanding the provisions of paragraphs (1) and (2) of this...
7. An enterprise shall not be deemed to have a permanent...
8. The fact that a company which is a resident of...

### ARTICLES

#### ***Income from immovable property***

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

### ARTICLE 7

#### ***Business profits***

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs, the profits to...
6. Where profits include items of income or capital gains which...

## ARTICLE 8

### ***Shipping and air transport***

1. Profits of an enterprise of a Contracting State from the...
2. For the purposes of this Article, profits from the operation...
3. Interest on funds connected with the operation of ships or...
4. The provisions of paragraphs (1) and (2) of this Article...

## ARTICLE 9

### ***Associated enterprises***

1. Where: (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

## ARTICLE 10

### ***Dividends***

1. Dividends paid by a company which is a resident of...
2. However, such dividends may also be taxed in the Contracting...
3. Notwithstanding the provisions of paragraph (2) of this Article as...
4. The term “dividends” as used in this Article means income...
5. The provisions of paragraphs (1) and (2) of this Article...
6. Where a company which is a resident of a Contracting...
7. The provisions of this Article shall not apply if it...
8. In the event that a resident of a Contracting State...

## ARTICLE 11

### ***Interest***

1. Interest arising in a Contracting State and paid to a...
2. However, such interest may also be taxed in the Contracting...
3. Notwithstanding the provisions of paragraph (2) of this Article, interest...
4. For the purposes of paragraph (3) of this Article, the...
5. The term “interest” as used in this Article means income...
6. The provisions of paragraphs (1), (2) and (3) of this...
7. Interest shall be deemed to arise in a Contracting State...
8. Where, by reason of a special relationship between the payer...
9. The provisions of this Article shall not apply if it...

## ARTICLE 12

### ***Royalties***

1. Royalties arising in a Contracting State and paid to a...
2. However, such royalties may also be taxed in the Contracting...
3. The term “royalties” as used in this Article means payments...
4. The provisions of paragraphs (1) and (2) of this Article...
5. The provisions of paragraphs (1), (2) and (4) of this...
6. Royalties shall be deemed to arise in a Contracting State...
7. Where, by reason of a special relationship between the payer...
8. The provisions of this Article shall not apply if it...

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9. In the event that a resident of a Contracting State...

#### ARTICLE 13

##### ***Capital gains***

1. Gains derived by a resident of a Contracting State from...
2. Gains derived by a resident of a Contracting State from...
3. Gains from the alienation of movable property forming part of...
4. Gains derived by a resident of a Contracting State from...
5. Gains from the alienation of any property other than that...
6. The provisions of paragraph (5) of this Article shall not...

#### ARTICLE 14

##### ***Independent personal services***

1. Income derived by a resident of a Contracting State in...
2. The term “professional services” includes especially independent scientific, literary, artistic,...

#### ARTICLE 15

##### ***Dependent personal services***

1. Subject to the provisions of Articles 16, 18, 19, 20...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...

#### ARTICLE 16

##### ***Directors' fees***

Directors' fees and other similar payments derived by a resident...

#### ARTICLE 17

##### ***Artistes and sportsmen***

1. Notwithstanding the provisions of Article 14 and Article 15 of...
2. Where income in respect of or in connection with personal...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...

#### ARTICLE 18

##### ***Pensions***

1. Subject to the provisions of paragraph (2) of Article 19...
2. The term “annuity” means a stated sum payable to an...

## ARTICLE 19

### ***Government service***

1. (a) Salaries, wages and other similar remuneration, other than a...
2. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 15, 16 and 18 of this...

## ARTICLE 20

### ***Students and trainees***

1. An individual who is or was a resident of a...
2. The amounts specified in this paragraph are:

## ARTICLE 21

### ***Teachers***

An individual, who is a resident of one of the...

## ARTICLE 22

### ***Other income***

1. Items of income of a resident of a Contracting State,...
2. The provisions of paragraph (1) of this Article shall not...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...

## ARTICLE 23

### ***Elimination of double taxation***

1. (a) Subject to the provisions of the law of the...
2. (a) Subject to the provisions of the law of Singapore...
3. For the purposes of paragraphs (1) and (2) of this...
4. Subject to paragraph (5) of this Article, for the purpose...
5. Relief from United Kingdom tax by virtue of paragraph (4)...
6. Notwithstanding the provisions of sub-paragraph (5)(b) of this Article, relief...

## ARTICLE 24

### ***Limitation of relief***

1. Where under any provision of this Agreement any income is...
2. However, this limitation does not apply to income derived by...

## ARTICLE 25

### ***Non-discrimination***

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Enterprises of a Contracting State, the capital of which is...
4. Nothing in this Article shall be construed as obliging a...

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5. Where a Contracting State grants tax incentives exclusively to its...
6. The provisions of this Article shall apply to the taxes...

## ARTICLE 26

### *Mutual agreement procedure*

1. Where a resident of a Contracting State considers that the...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting State may communicate with...

## ARTICLE 27

### *Exchange of information*

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

## ARTICLE 28

### *Members of diplomatic or permanent missions and consular posts*

1. Nothing in this Agreement shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4 of...

## ARTICLE 29

### *Entry into force*

1. Each of the Contracting States shall notify to the other...
2. The Agreement between the Government of the Republic of, Singapore...

## ARTICLE 30

### *Termination*

This Agreement shall remain in force until terminated by one...  
In witness whereof the undersigned, duly authorised thereto by their...  
Done in duplicate at Singapore this 12th day of February...  
For the Government of the United Kingdom of Great Britain...  
Malcolm Rifkind  
For the Government of the Republic of Singapore:  
Richard Hu  
Malcolm Rifkind  
Secretary of State for Foreign and Commonwealth Affairs of the...  
Your Excellency Singapore 12th February 1997  
I have the honour to acknowledge the receipt of your...  
I have further the honour to confirm that the Government...  
Richard Hu  
Minister for Finance of the Republic of Singapore.

### **PART II — EXCHANGE OF NOTES**

Your Excellency Singapore 12th February 1997  
I have the honour to refer to the Agreement between...

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this provision shall not apply to interest which arises from...  
income referred to in this paragraph shall include income derived...  
the term “annuity” refers to an annuity paid in recognition...  
If the foregoing proposals are acceptable to the Government of...

Explanatory Note