

**PROTOCOL  
AMENDING THE 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**

**NOTE**

This Protocol was signed on 16 August 2019.  
However, the Protocol is not yet ratified and therefore does not have the force of law.

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

Desiring to conclude a Protocol to amend the 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 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

**ARTICLE I**

Article 25 "Exchange of Information" of the Agreement shall be worded as follows:

**"Article 25  
Exchange of Information**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws of the Contracting States concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2 of the Agreement.

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

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

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal

course of the administration of that or of the other Contracting State;

- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

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

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

## **ARTICLE II**

The Contracting States shall notify each other in writing, through the diplomatic channels, of the completion of all the domestic procedures required for the bringing into force of this Protocol. This Protocol, which shall form the integral part of the Agreement, shall enter into force on the date of the latter of these notifications.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol.

DONE in duplicate at Kyiv on this 16<sup>th</sup> day of August 2019 in the Ukrainian and English languages, both texts being equally authoritative.

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

**Mr Lawrence Wong  
Minister for National Development  
and Second Minister for Finance**

**For the Government  
of Ukraine**

**Minister of Finance  
Ms Oksana Markarova**