

**PROTOCOL AMENDING THE 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,  
DONE IN SINGAPORE ON 6 MARCH 1976**

NOTE

This Protocol was signed on 29<sup>th</sup> November 2011.

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 Canada,

Desiring to amend the 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, done in Singapore on 6 March 1976 (“the Convention”),

Have agreed as follows:

**ARTICLE I**

The text of Article 25 (Exchange of Information) of the Convention is deleted and replaced by the following:

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

2. Any information received under paragraph 1 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 in respect of, the determination of appeals in relation to taxes, 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 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 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 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**

Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force 30 days after the date of the later of these notifications and its provisions shall have effect from the date of entry into force.

## **ARTICLE III**

This Protocol, which shall form an integral part of the Convention, shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto by their respective governments, have signed this Protocol.

DONE in duplicate at Singapore, this 29<sup>th</sup> day of November 2011, in the English and French languages, each version being equally authentic.

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

**For the Government of  
Canada**

**Moses Lee  
Commissioner of Inland Revenue**

**David Sevigny  
High Commissioner**