

**PROTOCOL AMENDING THE 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**

NOTE

This Protocol was signed on 13 November 2009.  
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 the French Republic,

Desiring to amend the Convention between the Government of the Republic of Singapore and Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in Paris on 9<sup>th</sup> September 1974 (hereinafter referred to as "the Convention "),

Have agreed as follows:

**ARTICLE 1**

Article 27 of the Convention shall be deleted and replaced by the following:

**"ARTICLE 27**

**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 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, or of their local authorities, 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 or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, 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 2**

1. Each of the Contracting States shall notify to the other Contracting State the completion of the procedures required by its law for the bringing into force of this Protocol. The Protocol shall enter into force on the first day of the month following the date of receipt of the later of these notifications.

2. The provisions of this Protocol shall have effect:

a) As regards taxes imposed on behalf of France or its local authorities:

- i) in respect of taxes withheld at source, for amounts of income taxable on or after 1 January 2009;
- ii) in respect of other taxes charged on income, for income relating to any calendar year or accounting period, as the case may be, beginning on or after 1 January 2009;
- iii) in respect of any other taxes, for events giving rise to taxation that occur on or after 1 January 2009;

b) As regards taxes imposed on behalf of Singapore:

- i) in respect of tax chargeable on income for any year of assessment beginning on or after January 2010;
- ii) in respect of any other taxes due on or after 1 January 2010.

3. This Protocol shall remain in effect as long as the Convention remains effective.

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

DONE in duplicate in Singapore on 13<sup>th</sup> day of November 2009, in the English and French languages, both texts being equally authentic.

For the Government  
the Republic of Singapore:

For the Government of  
the French Republic: