駐新加坡台北代表處與新加坡駐台北商務辦事處

消除所得稅雙重課稅與防杜逃稅及避稅協定(中譯本)

駐新加坡台北代表處與新加坡駐台北商務辦事處，

為深化發展經濟關係及加強稅務合作，咸欲於不為逃稅或避稅行為創造雙重不課稅或減稅機會下（包括藉由協定競購安排使第三地領域或租稅管轄區居住者間接獲取本協定利益），締結消除所得稅雙重課稅協定，爰經議定下列條款：

第一條　適用之人

一、 本協定適用於具有一方或雙方領域居住者身分之人。

二、（一）一方領域之集合投資工具，取得源自他方領域之所得，基於該所得適用本協定之目的，應視為該一方領域之居住者及取得所得之受益所有人（以該一方領域之居住者於相同情況取得該所得，亦被認定屬該所得之受益所有人為限），不受本協定其他規定限制。

（二）為本項規定目的，「一方領域之集合投資工具」：

1、在第二條第三項第一款所稱之領域，指於該領域符合證券暨期貨法規定之集合投資計畫之安排，不因同法第十三編第二章第四節任何條文規定免除第十三編第二章第二節及第三節義務者，且：

（1）如為非以信託形式成立之安排，需於該領域控制及管理。

（2）如為以信託方式成立之安排，其受託人需為該領域之稅務居住者。

2、在第二條第三項第二款所稱之領域，指依該領域相關法律規定公開募集及成立之共同信託基金、證券投資信託基金、期貨信託基金及不動產投資信託。

3、為本項規定目的，經雙方領域主管機關同意視為集合投資工具之任何其他於任一方領域設立之投資基金、安排或實體。

第二條　適用之租稅

一、本協定適用於在各領域對所得所課徵之租稅，其課徵方式在所不問。

二、對總所得或各類所得課徵之所有租稅，包括對轉讓動產或不動產之利得所課徵之租稅，應視為對所得所課徵之租稅。

三、本協定所適用之現行租稅，尤指：

（一）在新加坡財政部內地稅務局主管之稅法所適用之領域：

所得稅。

（二）在臺北財政部賦稅署主管之稅法所適用之領域：

1、營利事業所得稅。

2、個人綜合所得稅。

3、所得基本稅額。

四、本協定亦適用於後續新開徵或替代現行租稅，其與現行租稅實質類似之任何租稅。雙方領域之主管機關對於其各自稅法之重大修訂，應通知對方。

第三條　一般定義

一、除上下文另有規定外，本協定稱：

（一）「一方領域」，視情況指本協定第二條第三項第一款或第二款所稱之領域；「他方領域」及「雙方領域」亦同。

（二）「人」，包括個人、公司及其他任何因稅務目的視為實體之人之集合體。

（三）「公司」，指法人或於稅務目的視同法人之任何實體。

（四）「一方領域之企業」及「他方領域之企業」，分別指由一方領域之居住者所經營之企業及他方領域之居住者所經營之企業。

（五）「國際運輸」，指一方領域之企業以船舶或航空器所經營之運輸業務。但該船舶或航空器僅於他方領域境內經營者，不適用之。

（六）「主管機關」：

1、在第二條第三項第一款所稱之領域，指財政部內地稅務局局長或其授權之代表。

2、在第二條第三項第二款所稱之領域，指財政部或其授權之代表。

（七）「國民」：

1、在第二條第三項第一款所稱之領域，指任何依該領域憲法及國內法規定為國民之自然人。

2、在第二條第三項第二款所稱之領域，指任何依該領域國內法規定，於該領域具國民身分且由該領域機關為個人身分登記之自然人。

（八）「法定機構」，指依一方領域、其所屬機關或地方機關法令規定設立，並執行屬該領域、其所屬機關或地方機關功能之機構。

二、本協定於一方領域適用時，未於本協定界定之任何名詞，除上下文另有規定外，依本協定適用租稅當時之法律規定辦理，該領域稅法之規定應優先於該領域其他法律之規定。

第四條　居住者

一、本協定稱「一方領域之居住者」，指依該領域稅法規定為居住者之人，包括該領域、該領域之行政機關、任何其所屬機關、地方機關或法定機構。

二、個人依前項規定，如同為雙方領域之居住者，其身分決定如下：

（一）於一方領域內有永久住所，視其為該領域之居住者；如於雙方領域內均有永久住所，視其為與其個人及經濟利益較為密切之領域之居住者（主要利益中心）。

（二）如主要利益中心所在地領域不能確定，或於雙方領域內均無永久住所，視其為有經常居所之領域之居住者。

（三）如於雙方領域內均有或均無經常居所，雙方領域之主管機關應相互協議解決之。

三、個人以外之人依第一項規定，如同為雙方領域之居住者，視其為實際管理處所所在地領域之居住者。如其實際管理處所不能確定，雙方領域之主管機關應相互協議解決之。

第五條　常設機構

一、本協定稱「常設機構」，指企業從事全部或部分營業之固定營業場所。

二、「常設機構」包括：

（一）管理處。

（二）分支機構。

（三）辦事處。

（四）工廠。

（五）工作場所。

（六）礦場、油井或氣井、採石場或任何其他天然資源開採場所。

三、「常設機構」亦包括：

（一）建築工地、營建、安裝或裝配工程或相關監督活動持續超過九個月者。

（二）一方領域之企業透過其員工或其他僱用之人員提供服務，包括諮詢服務，於任何十二個月期間內，在他方領域從事該等性質活動（為相同或相關計畫案）之期間持續或合計超過一百八十三天者。

四、前三項之「常設機構」不包括下列各款：

（一）專為儲存、展示或運送屬於該企業之貨物或商品目的而使用設施。

（二）專為儲存、展示或運送目的而儲備屬於該企業之貨物或商品。

（三）專為供其他企業加工目的而儲備屬於該企業之貨物或商品。

（四）專為該企業採購貨物或商品或蒐集資訊目的所設置之固定營業場所。

（五）專為該企業從事其他具有準備或輔助性質活動目的所設置之固定營業

場所。

（六）專為從事前五款任一組合之活動所設置之固定營業場所。但以該固定營業場所之整體活動具有準備或輔助性質者為限。

五、當一人（除第六項所稱具有獨立身分之代理人外）代表他方領域之企業，有權並經常於一方領域內以該企業名義簽訂契約，其為該企業所從事之任何活動，視該企業於該一方領域有常設機構，不受第一項及第二項規定之限制。但該人僅從事前項之活動，如該活動係經由固定營業場所所從事，且該固定營業場所依前項規定不視為常設機構者，不在此限。

六、企業僅透過經紀人、一般佣金代理商或其他具有獨立身分之代理人，以其通常之營業方式，於一方領域內從事營業者，不得視該企業於該領域有常設機構。

七、一方領域之居住者公司，控制或受控於他方領域之居住者公司或於他方領域內從事營業之公司（不論其是否透過常設機構或其他方式），均不得就此事實認定任一公司為另一公司之常設機構。

第六條　不動產所得

一、一方領域之居住者取得位於他方領域內之不動產所產生之所得，他方領域得予課稅。

二、稱「不動產」，應具有財產所在地領域法律規定之含義，在任何情況下皆應包括附著於不動產之財產、供農林業使用之牲畜及設備、適用與地產有關一般法律規定之權利、不動產使用收益權，及有權取得因開採或有權開採礦產、水資源與其他天然資源所給付變動或固定報酬之權利。船舶、小艇及航空器不視為不動產。

三、直接使用、出租或以其他任何方式使用不動產所取得之所得，應適用第一項規定。

四、由企業之不動產及供執行業務使用之不動產所產生之所得，亦適用第一項及第三項規定。

第七條　營業利潤

一、一方領域之企業，除經由其於他方領域內之常設機構從事營業外，其利潤僅由該一方領域課稅。該企業如經由其於他方領域內之常設機構從事營業，他方領域得就該企業之利潤課稅，但以歸屬於該常設機構之利潤

為限。

二、除第三項規定外，一方領域之企業經由其於他方領域內之常設機構從事營業，各領域歸屬該常設機構之利潤，應與該常設機構為一區隔及分離之企業，於相同或類似條件下從事相同或類似活動，並以完全獨立之方式與該常設機構所屬企業從事交易時，所應獲得之利潤相同。

三、計算常設機構之利潤時，應准予減除所有費用，包括行政及一般管理費用，只要該費用合理分配於該常設機構，且如該常設機構為一獨立企業，該費用屬可減除項目，不論該費用係於常設機構所在地領域或他處發生。

四、常設機構僅為該企業採購貨物或商品，不得對該常設機構歸屬利潤。

五、前四項有關常設機構利潤之歸屬，除有正當且充分理由者外，每年應採用相同方法決定之。

六、利潤中如包括本協定其他條文規定之所得項目，各該條文之規定，應不受本條規定之影響。

第八條　海空運輸

一、一方領域之企業從事以船舶或航空器經營國際運輸業務之利潤，僅由該一方領域課稅。

二、參與聯營、合資企業或國際營運機構之利潤，亦適用前項規定。但以歸屬於參與聯合營運之比例所取得之利潤為限。

三、與以船舶或航空器經營國際運輸業務有關資金所產生之利息，應視為該等船舶或航空器營運之利潤，該等利息不適用第十一條規定。

四、本條稱以船舶或航空器經營國際運輸業務之利潤，包括下列項目。但以該出租或該使用、維護或出租，係與以船舶或航空器經營國際運輸業務有附帶關係者為限：

（一）以計時、計程或光船方式出租船舶或航空器之利潤。

（二）使用、維護或出租用於運送貨物或商品之貨櫃（包括貨櫃運輸之拖車及相關設備）之利潤。

第九條　關係企業

一、兩企業間有下列情事之一，於其商業或財務關係上所訂定之條件，異於

雙方為獨立企業所為，其任何應歸屬其中一企業之利潤因該等條件而未歸屬於該企業者，得計入該企業之利潤，並予以課稅：

（一）一方領域企業直接或間接參與他方領域企業之管理、控制或資本。

（二）相同之人直接或間接參與一方領域企業及他方領域企業之管理、控制或資本。

二、一方領域將業經他方領域課稅之他方領域企業之利潤，調整為該一方領域企業之利潤並予以課稅，如該項調整之利潤係按該兩企業間所訂定之條件與互為獨立企業所訂定之相同條件而歸屬於一方領域企業，他方領域應就其同意調整之利潤所課徵之稅額作適當調整。在決定此項調整時，應考量本協定其他條文之規定，如有必要，雙方領域之主管機關應相互諮商。

第十條　股利

一、一方領域之居住者公司給付他方領域之居住者之股利，他方領域得予課稅。

二、前項給付股利之公司如係一方領域之居住者，該領域亦得依其法律規定，對該股利課稅。但股利之受益所有人如為他方領域之居住者，其課徵之稅額不得超過股利總額之百分之十。

本項規定不影響對該公司用以發放股利之利潤所課徵之租稅。

三、本條稱「股利」，指自公司股份、受益股份或權利、礦業股份、發起人股份或其他非屬債權而得參與利潤分配之權利所取得之所得，及自公司其他權利取得而依該分配公司居住地領域法律規定，與股份所得課徵相同租稅之所得。

四、股利受益所有人如為一方領域之居住者，於給付股利公司為居住者之他方領域內，經由其於他方領域內之常設機構從事營業或於該領域內之固定處所執行業務，且與股利有關之股份持有與該常設機構或固定處所有實際關聯時，不適用第一項及第二項規定，而視情況適用第七條或第十四條規定。

五、一方領域之居住者公司自他方領域取得利潤或所得，其所給付之股利或其未分配盈餘，即使全部或部分來自該他方領域之利潤或所得，他方領域不得對該公司給付之股利課徵任何租稅或對該公司之未分配盈餘課徵未分配盈餘稅。但該股利係給付予他方領域之居住者，或與該股利有關

之股份持有與他方領域內之常設機構或固定處所有實際關聯者，不在此限。

第十一條　利息

一、源自一方領域而給付他方領域居住者之利息，他方領域得予課稅。

二、前項利息來源地領域亦得依該領域之法律規定，對該利息課稅。但利息之受益所有人如為他方領域之居住者，其課徵之稅額不得超過利息總額之百分之十。

三、源自一方領域而給付予他方領域居住者之利息，如所得人為該利息之受益所有人且符合下列規定之一者，應僅由他方領域課稅，不受前項規定之限制：

（一）所得人為他方領域、該領域之行政機關、任何所屬機關、地方機關或法定機構。

（二）由一方領域銀行給付予他方領域銀行之利息。

（三）所得人有下列情形之一者：

1、在第二條第三項第一款所稱之領域：

（1）新加坡金融管理局及由其完全（直接或間接）持有之子公司。

（2）由第二條第三項第一款所稱之領域完全（直接或間接）持有，為投資及管理該領域之資產設立之實體（包括特殊目的投資基金或安排），且所給付之利息與該等資產相關。為避免疑義，該等實體包括但不限於新加坡政府投資有限公司（GIC Private Limited）、GIC不動產投資有限公司（GIC (Realty) Private Limited）、GIC特殊投資有限公司（GIC (Ventures) Pte. Ltd.）、Eurovest有限公司（Eurovest Pte. Ltd）及由該等實體完全（直接或間接）持有之子公司。

2、在第二條第三項第二款所稱之領域：

（1）中央銀行。

（2）中國輸出入銀行。

（3）二〇二一年八月十二日修正發布適用所得稅協定查核準則第五條第一項第二款第四目規定之實體，且該等實體由第二條第三項第二款所稱之領域完全（直接或間接）持有。

3、經雙方領域主管機關同意之任何機構。

四、本條稱「利息」，指由各種債權所孳生之所得，不論有無抵押擔保及是

否有權參與債務人利潤之分配，尤指政府債券之所得及債券或信用債券之所得，包括附屬於該等債券之溢價收入及獎金。延遲給付之違約金非屬本條所稱利息。

五、利息受益所有人如為一方領域之居住者，經由其於利息來源之他方領域內之常設機構從事營業或他方領域內之固定處所執行業務，且與利息給付有關之債權與該常設機構或固定處所有實際關聯時，不適用第一項、第二項及第三項第二款規定，而視情況適用第七條或第十四條規定。

六、由一方領域之居住者所給付之利息，視為源自該領域。但利息給付人如於一方領域內有常設機構或固定處所，而與該利息之給付有關債務之發生與該常設機構或固定處所有關聯，且該利息係由該常設機構或固定處所負擔者，不論該利息給付人是否為該一方領域之居住者，該利息視為源自該常設機構或固定處所所在地領域。

七、利息給付人與受益所有人間，或上述二者與其他人間有特殊關係，其債權有關之利息數額，超過利息給付人與受益所有人在無上述特殊關係下所同意之數額，本條規定應僅適用於後者之數額。在此情形下，各領域應考量本協定之其他規定，依其法律對此項超額給付課稅。

第十二條　權利金

一、源自一方領域而給付他方領域居住者之權利金，他方領域得予課稅。

二、前項權利金來源地領域亦得依該領域之法律規定，對該權利金課稅。但權利金之受益所有人如為他方領域之居住者，其課徵之稅額不得超過權利金總額之百分之十。

三、本條稱「權利金」，指使用或有權使用文學、藝術或科學作品之任何著作權，包括電影影片及供廣播或電視播映之影片或錄音帶，專利權、商標權、設計或模型、計畫、秘密配方或製程，或有關工業、商業或科學經驗之資訊，所取得作為對價之任何方式之給付。

四、權利金受益所有人如為一方領域之居住者，經由其於權利金來源之他方領域內之常設機構從事營業或他方領域內之固定處所執行業務，且與權利金給付有關之權利或財產與該常設機構或固定處所有實際關聯時，不適用第一項及第二項規定，而視情況適用第七條或第十四條規定。

五、由一方領域之居住者給付之權利金，視為源自該領域。但權利金給付人如於一方領域內有常設機構或固定處所，而權利金給付義務之發生與該

常設機構或固定處所有關聯，且該權利金係由該常設機構或固定處所負擔者，不論該權利金給付人是否為一方領域之居住者，該權利金視為源自該常設機構或固定處所所在地領域。

六、權利金給付人與受益所有人間，或上述二者與其他人間有特殊關係，考量使用、權利或資訊等因素所給付之權利金數額，超過權利金給付人與受益所有人在無上述特殊關係下所同意之數額，本條規定應僅適用於後者之數額。在此情形下，各領域應考量本協定之其他規定，依其法律對此項超額給付課稅。

第十三條　財產交易所得

一、一方領域之居住者轉讓位於他方領域內合於第六條所稱不動產而取得之利得，他方領域得予課稅。

二、一方領域之企業轉讓其於他方領域內常設機構營業資產中之動產而取得之利得，或一方領域之居住者轉讓其於他方領域內執行業務固定處所之動產而取得之利得，包括轉讓該常設機構（單獨或連同整個企業）或固定處所而取得之利得，他方領域得予課稅。

三、一方領域之居住者轉讓經營國際運輸業務之船舶或航空器，或附屬於該等船舶或航空器營運之動產而取得之利得，僅由該一方領域課稅。

四、一方領域之居住者轉讓於任何經認可之證券交易所交易以外之股份或類似權益（包括合夥或信託權益），如該等股份或類似權益超過百分之五十之價值直接或間接來自位於他方領域合於第六條所規定之不動產，其取得之利得，他方領域得予課稅。

五、轉讓前四項以外之任何財產而取得之利得，僅由該轉讓人為居住者之領域課稅。

第十四條　執行業務

一、一方領域之個人居住者因執行業務或其他具有獨立性質活動而取得之所得，僅由該一方領域課稅。但該個人居住者有下列情形之一者，他方領域亦得課稅：

（一）為執行該等活動而於他方領域內設有固定處所。於此情況下，他方領域僅得就歸屬於該固定處所之所得課稅。

（二）於任何十二個月期間內，於他方領域持續居留或合計居留期間超過一

百八十三天，他方領域僅得就該個人居住者於其領域內執行該等活動取得之所得課稅。

二、所稱「執行業務」，包括具有獨立性質之科學、文學、藝術、教育或教學等活動，與醫師、律師、工程師、建築師、牙醫師及會計師等獨立性質之活動。

第十五條　個人受僱勞務

一、除第十六條、第十八條、第十九條及第二十一條規定外，一方領域之居住者因受僱取得之薪津、工資及其他類似報酬，除其勞務係於他方領域提供者外，應僅由該一方領域課稅。前述受僱勞務如於他方領域內提供，他方領域得對該項勞務取得之報酬課稅。

二、一方領域之居住者於他方領域內提供勞務而取得之報酬，符合下列各款規定者，應僅由該一方領域課稅，不受前項規定之限制：

（一）該所得人於相關曆年度中開始或結束之任何十二個月期間內，於他方領域持續居留或合計居留期間不超過一百八十三天。

（二）該項報酬由非為他方領域居住者之雇主所給付或代表該雇主給付。

（三）該項報酬非由該雇主於他方領域內之常設機構或固定處所負擔。

三、因受僱於一方領域之企業於其經營國際運輸業務之船舶或航空器上提供勞務取得之報酬，該一方領域得予課稅，不受前二項規定之限制。

第十六條　董事報酬

一方領域之居住者因擔任他方領域之居住者公司董事會之董事職務而取得之董事報酬及其他類似給付，他方領域得予課稅。

第十七條　表演人及運動員

一、一方領域之居住者為表演人，如戲劇、電影、廣播或電視演藝人員或音樂家，或為運動員，於他方領域內從事個人活動而取得之所得，他方領域得予課稅，不受第十四條及第十五條規定之限制。

二、表演人或運動員以該身分從事個人活動之所得，如不歸屬於該表演人或運動員本人而歸屬於其他人，該表演人或運動員活動舉行地領域對該項所得得予課稅，不受第七條、第十四條及第十五條規定之限制。

三、表演人或運動員於一方領域從事活動所取得之所得，如其至該一方領域

訪問係完全或主要由一方或雙方領域、該等領域之行政機關、任何所屬機關、地方機關或法定機構之公共經費所資助，該所得僅由表演人或運動員為居住者之領域課稅，不適用前二項規定。

第十八條　養老金

因過去僱傭關係，源自一方領域而給付予他方領域居住者之養老金或其他類似報酬，應僅由該一方領域課稅。

第十九條　公共勞務

一、（一）一方領域、該領域之行政機關、任何所屬機關、地方機關或法定機構給付予為該領域、機關或機構提供勞務之個人之薪津、工資或其他類似報酬，僅由該一方領域課稅。

（二）但該等勞務如係由他方領域之居住者個人於他方領域提供，且該個人符合下列條件之一者，該薪津、工資及其他類似報酬僅由他方領域課稅：

1、係他方領域之國民。

2、非專為提供上述勞務之目的而成為他方領域之居住者。

二、為一方領域、該領域之行政機關、任何所屬機關、地方機關或法定機構所經營之事業提供勞務而取得之薪津、工資、養老金及其他類似報酬，應適用第十五條至第十八條規定。

第二十條　學生

學生或企業見習生專為教育或訓練目的而於一方領域停留，且於訪問該一方領域期間或於訪問前際為他方領域之居住者，其為生活、教育或訓練目的而取得源自該一方領域以外之給付，該一方領域應予免稅。

第二十一條　教授及教師

教授或教師為大學、學院、學校或其他教育機構從事教學或進行研究目的而短期訪問一方領域為期不超過二年，且於訪問該一方領域時或於訪問前際為他方領域之居住者，其自該教學或研究所取得之報酬，該一方領域應予免稅。

第二十二條　其他所得

一、 一方領域之居住者取得非屬本協定前述各條規定之所得，不論其來源地為何，僅由該一方領域課稅。

二、 所得人如係一方領域之居住者，經由其於他方領域內之常設機構從事營業或固定處所執行業務，且與該所得給付有關之權利或財產與該常設機構或固定處所有實際關聯時，除第六條第二項定義之不動產所產生之所得外，不適用前項規定，而視情況適用第七條或第十四條規定。

三、 一方領域之居住者取得源自他方領域非屬本協定前述各條規定之所得，他方領域亦得予課稅，不受前二項規定之限制。

第二十三條　雙重課稅之消除

一、在第二條第三項第一款所稱之領域，避免雙重課稅之規定如下：

（一）第二條第三項第一款所稱領域之居住者，自他方領域取得且依本協定規定他方領域得予課稅之所得，在他方領域無論以直接或抵減方式繳納之稅額，應准予扣抵該居住者就該所得於第二條第三項第一款所稱領域之應納稅額，並以第二條第三項第一款所稱領域之法律規定得自應納稅額扣抵之數額為限。如該所得為他方領域居住者公司給付予第二條第三項第一款所稱領域居住者公司之股利，且後者公司直接或間接持有前者公司股本達百分之十者，該扣抵應包括前者公司用以發放該股利之利潤所繳納之稅額。

（二）第二條第三項第一款所稱領域之居住者，自他方領域取得之所得，第二條第三項第一款所稱領域應就符合其所得稅法規定取自境外所得免稅要件之所得予以免稅。

二、在第二條第三項第二款所稱之領域，避免雙重課稅之規定如下：

（一）第二條第三項第二款所稱領域之居住者，自他方領域取得且依本協定規定於他方領域就該所得繳納之稅額（如係股利所得，不包括用以發放該股利之利潤所繳納之稅額），應准予扣抵第二條第三項第二款所稱領域對該居住者課徵之稅額。但扣抵之數額，不得超過依第二條第三項第二款所稱領域之稅法及相關法令規定對該所得計算之稅額。

（二）如所得為他方領域居住者公司給付予第二條第三項第二款所稱領域居住者公司之股利，且後者公司直接或間接持有前者公司股本達百分之二十五者，該股利於適用前款規定時，應如同其不排除用以發放該股利之利潤所繳納之稅額，此時「於他方領域就該所得繳納之稅額」應

包括前者公司用以發放該股利之利潤所繳納之稅額，不受前款規定之限制。但扣抵之數額，不得超過其在第二條第三項第二款所稱領域未提供此項扣抵前，就加計該所得所計算對應之應納稅額。本款規定應適用於本協定適用起三個年度。

三、第一項所稱「在他方領域無論以直接或抵減方式繳納之稅額」及第二項所稱「於他方領域就該所得繳納之稅額」，應視為包括該他方領域為促進經濟發展制定法律所規定之減稅或免稅數額。本項規定應適用於本協定適用起三個年度。

第二十四條　無差別待遇

一、一方領域之國民，或依該領域適用法律規定取得其身分之法人、合夥組織、社團及其他實體，於他方領域內，不應較他方領域之國民或依該他方領域適用法律規定取得其身分之法人、合夥組織、社團及其他實體，於相同情況下，特別是基於居住之關係，負擔不同或較重之任何租稅或相關之要求。

二、一方領域之企業於他方領域內有常設機構，他方領域對該常設機構之課稅，不應較經營相同業務之他方領域之企業作更不利課徵。

三、本條不應解釋為一方領域有下列義務：

（一）給予其居住者基於租稅目的之個人免稅額、租稅優惠及減免稅規定，應同樣給予他方領域之居住者。

（二）給予其非居住者國民或其稅法規定其他人，基於租稅目的之個人免稅額、租稅優惠及減免稅規定，應同樣給予他方領域之國民。

四、一方領域之企業，其資本之全部或部分由一個以上之他方領域居住者直接或間接持有或控制者，該企業在前者領域所負擔之任何租稅或相關要求，不應與前者領域之類似企業負擔或可能負擔之租稅或相關要求不同或較其為重。

五、一方領域基於其政策及標準，為促進經濟或社會發展目的，給予其國民或依該領域適用法律規定取得其身分之法人、合夥組織、社團及其他實體租稅獎勵，不應解釋為構成本條之差別待遇。

六、本條規定僅適用於本協定所規定之租稅。

第二十五條　相互協議之程序

一、任何人如認為一方或雙方領域之行為，對其發生或將發生不符合本協定規定之課稅，不論各該領域國內法之救濟規定，得向其本人之居住地領域主管機關提出申訴；如申訴案屬第二十四條第一項規定之範疇，得向其本人為國民或依該領域適用法律規定取得其身分之法人、合夥組織、社團及其他實體所屬領域之主管機關提出申訴，此項申訴應於不符合本協定規定課稅首次通知起三年內為之。

二、主管機關如認為該申訴有理，且其本身無法獲致適當之解決，應致力與他方領域之主管機關相互協議解決，以避免發生不符合本協定規定之課稅。達成之任何協議應予執行，不受各該領域國內法任何期間規定之限制。

三、雙方領域之主管機關應相互協議，致力解決有關本協定之解釋或適用上發生之任何困難或疑義。雙方並得共同諮商，以消除本協定未規定之雙重課稅問題。

四、雙方領域之主管機關為達成前三項規定之協議，得直接相互聯繫。

第二十六條　資訊交換

一、雙方領域之主管機關於不違反本協定之範圍內，應相互交換所有與實施本協定之規定或為雙方領域、其所屬機關或地方機關所課徵任何租稅有關國內法之行政或執行可預見相關之資訊。資訊交換不以第一條及第二條規定之範圍為限。

二、一方領域依前項規定取得之任何資訊，應按其依該領域國內法規定取得之資訊同以密件處理，且僅能揭露予與前項所稱租稅之核定、徵收、執行、起訴、行政救濟之裁定或監督上述程序之相關人員或機關（包括法院及行政部門）。上該人員或機關僅得為前述目的而使用該資訊。但得於公開法庭之訴訟程序或司法判決中揭露之。一方領域取得之資訊，得依雙方領域法律及提供資訊方主管機關之授權，作其他目的使用，不受前述規定之限制。

三、前二項規定不得解釋為一方領域有下列義務：

（一）執行與一方或他方領域之法律與行政慣例不一致之行政措施。

（二）提供依一方或他方領域之法律規定或正常行政程序無法獲得之資訊。

（三）提供可能洩露任何貿易、營業、工業、商業或專業秘密或交易方法之

資訊，或其揭露將有違公共政策（公序）之資訊。

四、一方領域依據本條規定所要求提供之資訊，他方領域雖基於本身課稅目的無需此等資訊，亦應利用其資訊蒐集措施以獲得該等資訊。前述義務應受前項規定之限制，但不得解釋為他方領域得僅因該等資訊無國內利益而引用前項規定不提供是項資訊。

五、第三項之規定無論在任何情況下均不得解釋為准許一方領域，僅因資訊為銀行、其他金融機構、代名人或具代理或受託身分之人所持有、或涉及一人所有權利益為由，而拒絕提供資訊。

第二十七條　享有利益資格

一、倘考慮所有事實及情況後，可合理認為安排或交易之主要目的之一係為直接或間接取得本協定利益者，則其相關之所得不得適用本協定利益，不受本協定其他規定之限制。但能證明於該情況下給予利益符合本協定相關條款之宗旨及目的者，不在此限。

二、本協定規定（不論有無其他條件）一方領域就源自該領域之所得應予免稅或以降低之稅率課稅，如他方領域依其法律規定，該所得係按匯入該他方領域或在該他方領域內收到之金額課稅，而非按該所得全額課稅者，該一方領域依本協定規定應予之免稅或減稅，僅適用於匯入該他方領域或在該他方領域收到之金額之所得為限。

三、前項不應解釋為適用於第二條第三項第一款所稱領域依第二十三條第一項第二款就境外所得免稅之情形。此時，第二條第三項第二款所稱領域，應就源自其領域而於第二條第三項第一款所稱領域免稅之所得全額，依本協定規定予以免稅或減稅。

第二十八條　生效

一、駐新加坡台北代表處與新加坡駐台北商務辦事處於各自領域完成使本協定生效之必要程序後，應以書面相互通知對方，本協定應於後通知日生效。

二、（一）於第二條第三項第一款所稱之領域，本協定條款應適用於：

1、就源扣繳稅款，為本協定生效所屬年度次一曆年一月一日起具給付義務、視為給付或給付之金額（適用於最早發生者）。

2、應課徵之稅款（非就源扣繳稅款），為其核課年度始於本協定生效所屬年度之次二曆年一月一日者。

3、於第二十六條（資訊交換）之情形，為自本協定生效日起，就與課稅期間始於一九八二年一月一日之稅務相關資訊，或如無課稅期間，與一九八二年一月一日起課徵稅款相關資訊，所提出之請求或於任何其他情形提供之協助。

（二）於第二條第三項第二款所稱之領域，本協定條款應適用於：

1、就源繳納或扣繳之稅款，為本協定生效所屬年度次一曆年一月一日起應付之所得。

2、應課徵之其他稅款，為其課稅期間始於本協定生效所屬年度次一曆年一月一日以後之所得。

3、於第二十六條（資訊交換）之情形，為自本協定生效日起，就與課稅期間始於一九八二年一月一日之稅務相關資訊，或如無課稅期間，與一九八二年一月一日起課徵稅款相關資訊，所提出之請求或於任何其他情形提供之協助。

三、雙方領域於一九八一年十二月三十日簽署及交換之信函及其附件關於避免所得稅雙重課稅及防杜逃稅協定，自本協定條款適用日起，對於本協定所涵蓋之所有情形應終止適用。

第二十九條　終止

本協定應無限期繼續有效。但駐新加坡台北代表處或新加坡駐台北商務辦事處得自本協定生效日起五年後之任一曆年末日至少六個月前以書面通知，終止本協定。在前述情況下，本協定終止應適用於：

（一）於第二條第三項第一款所稱之領域：

1、就源扣繳稅款，為終止通知發出所屬曆年結束後具給付義務、視為給付或給付之金額（適用於最早發生者）。

2、應課徵之稅款（非就源扣繳稅款），為其核課年度始於終止通知發出所屬年度之次二曆年一月一日者。

3、其他情形（包括依第二十六條（資訊交換）提出之請求），為終止通知發出所屬曆年結束後者。

（二）於第二條第三項第二款所稱之領域：

1、就源繳納或扣繳之稅款，為終止通知發出所屬年度之次一曆年一月一日起應付之所得。

2、應課徵之其他稅款，為其課稅期間始於終止通知發出所屬年度之次一曆年一月一日以後之所得。

3、其他情形（包括依第二十六條（資訊交換）提出之請求），為終止通知發出所屬曆年結束後者。

為此，雙方代表業經正式授權，爰於本協定簽署，以昭信守。

本協定於2025年12月31日在新加坡以英文簽署一式兩份。

駐新加坡台北代表處代表	新加坡駐台北商務辦事處代表
童振源	葉偉傑
……	……
童振源	葉偉傑
代表	商務代表

AGREEMENT BETWEEN
THE TAIPEI REPRESENTATIVE OFFICE IN SINGAPORE AND
THE SINGAPORE TRADE OFFICE IN TAIPEI
FOR THE ELIMINATION OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME
AND THE PREVENTION OF TAX EVASION AND AVOIDANCE

The Taipei Representative Office in Singapore and the Singapore Trade Office in Taipei,

Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income 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 territories or jurisdictions),

Have agreed as follows:

ARTICLE 1
PERSONS COVERED

1. This Agreement shall apply to persons who are residents of one or both of the territories.

2. (a) Notwithstanding the other provisions of this Agreement, a collective investment vehicle in a territory which receives income arising in the other territory shall be treated, for purposes of applying the Agreement to such income, as a resident of the first-mentioned territory, and as the beneficial owner of the income it receives (provided that, if a resident of the first-mentioned territory had received the income in the same circumstances, the resident would have been considered to be the beneficial owner thereof).

(b) For purposes of this paragraph, the term "collective investment vehicle in a territory" means:

(i) in the case of the territory referred to in paragraph 3(a) of Article 2, an arrangement that is a collective investment scheme under the Securities and Futures Act ("SFA") and is not exempted from Subdivisions (2) and (3) of Division 2, Part XIII of the SFA by virtue of any of the provisions in Subdivision (4) of Division 2, Part XIII of the SFA of that territory and:

(A) where the arrangement is not constituted in the form of a trust, it is controlled and managed in that territory; or

(B) where the arrangement is constituted as a trust, the trustee is tax resident in that territory;

(ii) in the case of the territory referred to in paragraph 3(b) of Article 2, mutual trust funds, securities investment trust funds, futures trust funds, and real estate investment trusts, which are publicly offered and established in accordance with relevant laws of that territory; and

(iii) any other investment fund, arrangement, or entity established in either territory which the competent authorities of the territories agree to regard as a collective investment vehicle in a territory for purposes of this paragraph.

ARTICLE 2
TAXES COVERED

1. This Agreement shall apply to taxes on income imposed in each territory irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.

3. The existing taxes to which the Agreement shall apply are in particular:

   (a) in the territory in which the taxation law administered by the Inland Revenue Authority of Singapore is applied:

   - the income tax;

   (b) in the territory in which the taxation law administered by the Taxation Administration, Ministry of Finance, Taipei is applied:

   (i) the profit-seeking enterprise income tax;

   (ii) the individual income tax; and

   (iii) the income basic tax.

4. This Agreement shall also apply to any taxes of a substantially similar character which are subsequently imposed in addition to, or in place of, the existing taxes. The competent authorities of the territories shall notify each other of any significant changes that have been made in their respective taxation laws.

ARTICLE 3
GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

(a) the term "a territory" means the territory referred to in paragraph 3(a) or 3(b) of Article 2 of this Agreement, as the case requires, and "the other territory" and "territories" shall be construed accordingly;

(b) the term "person" includes an individual, a company and any other body of persons which is treated as an entity for tax purposes;

(c) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

(d) the terms "enterprise of a territory" and "enterprise of the other territory" mean respectively an enterprise carried on by a resident of a territory and an enterprise carried on by a resident of the other territory;

(e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a territory, except when the ship or aircraft is operated solely between places in the other territory;

(f) the term "competent authority" means:

(i) in the case of the territory referred to in paragraph 3(a) of Article 2, the Commissioner of Inland Revenue or his authorised representative;

(ii) in the case of the territory referred to in paragraph 3(b) of Article 2, the Ministry of Finance or its authorised representative;

(g) the term "citizen" means:

(i) with respect to the territory referred to in paragraph 3(a) of Article 2, any natural person who is a citizen of that territory within the meaning of its Constitution and its domestic laws; and

(ii) with respect to the territory referred to in paragraph 3(b) of Article 2, any natural person who has the citizenship of that territory with personal identification registration with the authorities of that territory in accordance with its domestic laws;

(h) the term "statutory body" means a body constituted by any statute of a territory, or a subdivision or a local authority thereof, and performing functions which would otherwise be performed by the territory, subdivision or authority.

2. As regards the application of the Agreement at any time by a territory, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that territory for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that territory prevailing over a meaning given to the term under other laws of that territory.

ARTICLE 4
RESIDENT

1. For the purposes of this Agreement, the term "resident of a territory" means any person who is a resident in accordance with the tax laws in that territory, and also includes that territory, the authority administering that territory or any subdivision or local authority or statutory body thereof.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both territories, then his status shall be determined as follows:

   (a) he shall be deemed to be a resident only of the territory in which he has a permanent home available to him; if he has a permanent home available to him in both territories, he shall be deemed to be a resident only of the territory with which his personal and economic relations are closer (centre of vital interests);

   (b) if the territory in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either territory, he shall be deemed to be a resident only of the territory in which he has an habitual abode;

   (c) if he has an habitual abode in both territories or in neither of them, the competent authorities of the territories shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both territories, then it shall be deemed to be a resident only of the territory in which its place of effective management is situated. If its place of effective management cannot be determined, the competent authorities of the territories shall settle the question by mutual agreement.

ARTICLE 5
PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

   (a) a place of management;
   (b) a branch;
   (c) an office;
   (d) a factory;
   (e) a workshop; and
   (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. The term "permanent establishment" also includes:

   (a) a building site, a construction, installation or assembly project or supervisory activities in connection therewith, but only if such site, project or activities last more than 9 months;

   (b) the furnishing of services, including consultancy services, by an enterprise of a territory through employees or other personnel engaged by the enterprise for such purpose, but only where activities of that nature continue (for the same or a connected project) within the other territory for a period or periods aggregating more than 183 days within any 12-month period.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

   (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

   (b) the maintenance of a stock of goods or merchandise belonging to the

enterprise solely for the purpose of storage, display or delivery;

(c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character; or

(f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a territory an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that territory in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a territory merely because it carries on business in that territory through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a territory controls or is controlled by a company which is a resident of the other territory, or which carries on business in that other territory (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment

of the other.

ARTICLE 6
INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a territory from immovable property situated in the other territory may be taxed in that other territory.

2. The term "immovable property" shall have the meaning which it has under the law of the territory in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

ARTICLE 7
BUSINESS PROFITS

1. The profits of an enterprise of a territory shall be taxable only in that territory unless the enterprise carries on business in the other territory through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other territory but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a territory carries on business in the other territory through a permanent establishment situated therein, there shall in each territory be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions all expenses, including executive and general administrative expenses, which would be deductible if the permanent establishment were an independent enterprise, insofar as they are reasonably allocable to the permanent establishment, whether incurred in the territory in which the permanent establishment is situated or elsewhere.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

6. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8
SHIPPING AND AIR TRANSPORT

1. Profits derived by an enterprise of a territory from the operation of ships or aircraft in international traffic shall be taxable only in that territory.

2. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency, but only to so much of the profits so derived as is attributable to the participant in proportion to its share in the joint operation.

3. Interest on funds connected with the operations of ships or aircraft in international traffic shall be regarded as profits derived from the operation of such ships or aircraft, and the provisions of Article 11 shall not apply in relation to such interest.

4. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include:

   (a) profits from the rental on a full (time or voyage) basis or a bareboat basis of ships or aircraft; and

   (b) profits from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers), used for the transport of goods or merchandise;

where such rental or such use, maintenance or rental, as the case may be, is incidental to the operation of ships or aircraft in international traffic.

ARTICLE 9
ASSOCIATED ENTERPRISES

1. Where

(a) an enterprise of a territory participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a territory and an enterprise of the other territory,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a territory includes in the profits of an enterprise of that territory - and taxes accordingly - profits on which an enterprise of the other territory has been charged to tax in that other territory and the profits so included are profits which would have accrued to the enterprise of the first-mentioned territory if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other territory shall make an appropriate adjustment to the amount of the tax charged therein on those agreed profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the territories shall if necessary consult each other.

ARTICLE 10
DIVIDENDS

1. Dividends paid by a company which is a resident of a territory to a resident of the other territory may be taxed in that other territory.

2. However, dividends paid by a company which is a resident of a territory may also be taxed in that territory according to the laws of that territory, but if the beneficial owner of the dividends is a resident of the other territory, the tax so charged shall not exceed 10 per cent of the gross amount of the dividends.

   This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the territory of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a territory, carries on business in the other territory of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a territory derives profits or income from the other territory, that other territory may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other territory or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other territory, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the

undistributed profits consist wholly or partly of profits or income arising in such other territory.

ARTICLE 11
INTEREST

1. Interest arising in a territory and paid to a resident of the other territory may be taxed in that other territory.

2. However, interest arising in a territory may also be taxed in that territory according to the laws of that territory, but if the beneficial owner of the interest is a resident of the other territory, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, interest arising in a territory and paid to a resident of the other territory shall be taxable only in that other territory if the recipient is the beneficial owner of the interest and:

   (a) the recipient is that other territory, the authority administering that territory or any subdivision or local authority or statutory body thereof;

   (b) the interest is paid by a bank of a territory to a bank of the other territory; or

   (c) the recipient is one of the following:

      (i) in the case of the territory referred to in paragraph 3(a) of Article 2:

         (A) the Monetary Authority of Singapore and its wholly-owned (direct or indirect) subsidiaries;

         (B) entities, including special-purpose investment funds or arrangements, wholly-owned (directly or indirectly) by the territory referred to in paragraph 3(a) of Article 2, which are set up to invest and manage the assets of the territory referred to in paragraph 3(a) of Article 2, and where the interest paid relates to such assets. For avoidance of doubt, this includes, but is not limited to, GIC Private Limited, GIC (Realty) Private Limited, GIC (Ventures) Pte. Ltd., Eurovest Pte. Ltd., and their wholly-owned (direct or indirect) subsidiaries;

(ii) in the case of the territory referred to in paragraph 3(b) of Article 2:

(A) the Central Bank;

(B) the Export-Import Bank;

(C) the entities specified in item (4) of subparagraph 2 of paragraph 1 of Article 5 of the Regulations Governing Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income which was amended and issued on August 12, 2021 and which are wholly-owned (directly or indirectly) by the territory referred to in paragraph 3(b) of Article 2; and

(iii) any institution as may be agreed between the competent authorities of the territories.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

5. The provisions of paragraphs 1, 2 and 3(b) shall not apply if the beneficial owner of the interest, being a resident of a territory, carries on business in the other territory in which the interest arises, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a territory when the payer is a resident of that territory. Where, however, the person paying the interest, whether he is a resident of a territory or not, has in a territory a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such

interest shall be deemed to arise in the territory in which the permanent establishment or fixed base is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each territory, due regard being had to the other provisions of this Agreement.

ARTICLE 12
ROYALTIES

1. Royalties arising in a territory and paid to a resident of the other territory may be taxed in that other territory.

2. However, royalties arising in a territory may also be taxed in that territory according to the laws of that territory, but if the beneficial owner of the royalties is a resident of the other territory, the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films, and films or tapes for radio or television broadcasting, patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a territory, carries on business in the other territory in which the royalties arise, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a territory when the payer is a resident of that territory. Where, however, the person paying the royalties, whether he is a resident of a territory or not, has in a territory a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the territory in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the

amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each territory, due regard being had to the other provisions of this Agreement.

ARTICLE 13
CAPITAL GAINS

1. Gains derived by a resident of a territory from the alienation of immovable property referred to in Article 6 and situated in the other territory may be taxed in that other territory.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a territory has in the other territory or of movable property pertaining to a fixed base available to a resident of a territory in the other territory for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other territory.

3. Gains derived by a resident of a territory from the alienation of ships or aircraft operated in international traffic, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that territory.

4. Gains derived by a resident of a territory from the alienation of shares or comparable interests of any kind (including interests in a partnership or trust), other than such shares or comparable interests traded on any recognised stock exchange, may be taxed in the other territory if these shares or comparable interests derived more than 50 per cent of their value directly or indirectly from immovable property, as defined in Article 6, situated in that other territory.

5. Gains from the alienation of any property other than that referred to in the preceding paragraphs of this Article shall be taxable only in the territory of which the alienator is a resident.

ARTICLE 14
INDEPENDENT PERSONAL SERVICES

1. Income derived by an individual who is a resident of a territory in respect of professional services or other activities of an independent character shall be taxable only in that territory except in the following circumstances, when such income may also be taxed in the other territory:

   (a) if he has a fixed base regularly available to him in the other territory for the purpose of performing his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other territory; or

   (b) if his stay in the other territory is for a period or periods exceeding in the aggregate 183 days in any 12-month period; in that case, only so much of the income as is derived from his activities performed in that other territory may be taxed in that other territory.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 15
DEPENDENT PERSONAL SERVICES

1. Subject to the provisions of Articles 16, 18, 19, and 21, salaries, wages and other similar remuneration derived by a resident of a territory in respect of an employment shall be taxable only in that territory unless the employment is exercised in the other territory. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other territory.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a territory in respect of an employment exercised in the other territory shall be taxable only in the first-mentioned territory if:

   (a) the recipient is present in the other territory for a period or periods not exceeding in the aggregate 183 days in any 12-month period commencing or ending in the calendar year concerned; and

   (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other territory; and

   (c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other territory.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a territory may be taxed in that territory.

ARTICLE 16
DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a territory in his capacity as a member of the board of directors of a company which is a resident of the other territory may be taxed in that other territory.

ARTICLE 17
ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a territory as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that resident's personal activities as such exercised in the other territory, may be taxed in that other territory.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson acting as such accrues not to the entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the territory in which the activities of the entertainer or sportsperson are exercised.

3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities exercised in a territory by an entertainer or a sportsperson if the visit to that territory is wholly or mainly supported by public funds of one or both of the territories, the authorities administering a territory or any subdivision or local authorities or statutory bodies thereof. In such case, the income shall be taxable only in the territory in which the entertainer or the sportsperson is a resident.

ARTICLE 18
PENSIONS

Pensions and other similar remuneration arising in a territory and paid to a resident of the other territory in consideration of past employment shall be taxable only in the first mentioned territory.

ARTICLE 19
PUBLIC SERVICE

1. (a) Salaries, wages and other similar remuneration paid by a territory or the authority administering that territory or any subdivision or local authority or statutory body thereof to an individual in respect of services rendered to that territory or subdivision or authority or body shall be taxable only in that territory.

(b) However, such salaries, wages and other similar remuneration shall be taxable only in the other territory if the services are rendered in that territory and the individual is resident of that territory who:

(i) is a citizen of that territory: or

(ii) did not become a resident of that territory solely for the purpose of rendering the services.

2. The provisions of Articles 15, 16, 17, and 18 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a territory or the authority administering that territory or any subdivision or local authority or statutory body thereof.

ARTICLE 20
STUDENTS

Payments which a student or business apprentice who is or was immediately before visiting a territory a resident of the other territory and who is present in the first-mentioned territory solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that territory, provided that such payments arise from sources outside that territory.

ARTICLE 21
PROFESSORS AND TEACHERS

A professor or teacher, who makes a temporary visit to a territory for a period not exceeding two years for the purpose of teaching or conducting research at a university, college, school or other education institution, and who is, or immediately before such visit was, a resident of the other territory, shall be exempt from tax in the first-mentioned territory in respect of remuneration for such teaching or research.

ARTICLE 22
OTHER INCOME

1. Items of income of a resident of a territory, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that territory.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a territory, carries on business in the other territory through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a territory not dealt with in the foregoing Articles of this Agreement and arising in the other territory may also be taxed in that other territory.

ARTICLE 23
ELIMINATION OF DOUBLE TAXATION

1. In the case of the territory referred to in paragraph 3(a) of Article 2, double taxation shall be avoided as follows:

   (a) Where a resident of the territory referred to in paragraph 3(a) of Article 2 derives income from the other territory which, in accordance with the provisions of this Agreement, may be taxed in the other territory, the tax paid in the other territory, whether directly or by deduction, shall be allowed as a credit against the tax payable on the income of that resident in the territory referred to in paragraph 3(a) of Article 2, subject to its laws regarding the allowance as a credit against the tax payable in the territory referred to in paragraph 3(a) of Article 2. Where such income is a dividend paid by a company which is a resident of the other territory to a resident of the territory referred to in paragraph 3(a) of Article 2 which is a company owning directly or indirectly not less than 10 per cent of the share capital of the first-mentioned company, the credit shall take into account the tax paid by that company on the portion of its profits out of which the dividend is paid.

   (b) Where a resident of the territory referred to in paragraph 3(a) of Article 2 derives income from the other territory, the territory referred to in paragraph 3(a) of Article 2 shall, subject to the conditions of exemption for income received from outside that territory provided for in the Income Tax Act of that territory being satisfied, exempt such income from tax in that territory.

2. In the case of the territory referred to in paragraph 3(b) of Article 2, double taxation shall be avoided as follows:

   (a) Where a resident of the territory referred to in paragraph 3(b) of Article 2 derives income from the other territory, the amount of tax on that income paid in the other territory (but excluding, in the case of dividend, tax paid in respect of the profits out of which the dividend is paid) and in accordance with the provisions of this Agreement, shall be credited against the tax levied in the territory referred to in paragraph 3(b) of Article 2

imposed on that resident. The amount of credit, however, shall not exceed the amount of the tax in the territory referred to in paragraph 3(b) of Article 2 on that income computed in accordance with its taxation laws and regulations.

(b) Notwithstanding the provisions of paragraph 2(a), where the income is a dividend paid by a company which is a resident of the other territory to a resident of the territory referred to in paragraph 3(b) of Article 2, which is a company owning directly or indirectly not less than 25 per cent of the share capital of the first-mentioned company, the provisions of paragraph 2(a) shall apply as if they did not exclude, in the case of dividends, tax paid in respect of the profits out of which the dividend is paid. In such case, "the amount of tax on that income paid in the other territory" shall include the underlying tax paid by the first-mentioned company on the portion of its profits out of which the dividend is paid. The credit shall not exceed that part of the tax payable in the territory referred to in paragraph 3(b) of Article 2, as computed before the credit is given, which is appropriate to such item of income. This subparagraph shall apply for the first three years for which this Agreement is effective.

3. The terms "tax paid in the other territory, whether directly or by deduction" and "the amount of tax on that income paid in the other territory" stated in paragraphs 1 and 2 respectively shall be deemed to include the amount of tax which would have been paid if the tax had not been exempted or reduced in accordance with laws designed to promote economic development in that other territory. This paragraph shall apply for the first three years for which this Agreement is effective.

ARTICLE 24
NON-DISCRIMINATION

1. Citizens of a territory or legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in a territory shall not be subjected in the other territory to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which citizens of that other territory or legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in that other territory in the same circumstances, in particular with respect to residence, are or may be subjected.

2. The taxation on a permanent establishment which an enterprise of a territory has in the other territory shall not be less favourably levied in that other territory than the taxation levied on enterprises of that other territory carrying on the same activities.

3. Nothing in this Article shall be construed as obliging a territory to grant to:

   (a) residents of the other territory any personal allowances, reliefs and reductions for tax purposes which it grants to its own residents; or

   (b) citizens of the other territory any personal allowances, reliefs and reductions for tax purposes which it grants to its own citizens who are not residents of that territory or to such other persons as may be specified in the taxation laws of that territory.

4. Enterprises of a territory, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other territory, shall not be subjected in the first-mentioned territory to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned territory are or may be subjected.

5. Where a territory grants tax incentives to its citizens or legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in that territory designed to promote economic or social development in accordance

with the policy and criteria of a territory, it shall not be construed as discrimination under this Article.

6. The provisions of this Article shall apply to the taxes which are the subject of this Agreement.

ARTICLE 25
MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the territories result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those territories, present his case to the competent authority of the territory of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the territory of which he is a citizen or legal person, partnership, association and other entity deriving its status as such from the laws in force in that territory. The case must be presented within 3 years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other territory, with a view to the avoidance of taxation which is not in accordance with the Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the territories.

3. The competent authorities of the territories shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the territories may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs.

ARTICLE 26
EXCHANGE OF INFORMATION

1. The competent authorities of the territories 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 concerning taxes of every kind and description imposed on behalf of the territories, or of their 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.

2. Any information received under paragraph 1 by a territory shall be treated as secret in the same manner as information obtained under the domestic laws of that territory 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. Notwithstanding the foregoing, information received by a territory may be used for other purposes when such information may be used for such other purposes under the laws of both territories and the competent authority of the supplying territory authorises such use.

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

   (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other territory;

   (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 territory;

   (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 territory in accordance with this Article, the other

territory shall use its information gathering measures to obtain the requested information, even though that other territory 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 territory 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 territory 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 27
ENTITLEMENT TO BENEFITS

1. Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

2. Where this Agreement provides (with or without other conditions) that income from sources in a territory shall be exempt from tax, or taxed at a reduced rate, in that territory and under the laws in force in the other territory the said income is subject to tax by reference to the amount thereof which is remitted to or received in that other territory and not by reference to the full amount thereof, then the exemption or reduction of tax to be allowed under this Agreement in the first-mentioned territory shall apply to so much of the income as is remitted to or received in that other territory.

3. Paragraph 2 shall not be construed to apply when the territory referred to in paragraph 3(a) of Article 2 exempts income received from outside its territory under paragraph 1(b) of Article 23. In such a case, the exemption or reduction of tax to be allowed under this Agreement in the territory referred to in paragraph 3(b) of Article 2 shall apply to the full amount of income from sources in the territory referred to in paragraph 3(b) of Article 2 that is exempted from tax in the territory referred to in paragraph 3(a) of Article 2.

ARTICLE 28
ENTRY INTO FORCE

1. The Taipei Representative Office in Singapore and the Singapore Trade Office in Taipei shall notify each other in writing of the completion of the procedures required in their respective territories for the entry into force of this Agreement. The Agreement shall enter into force on the date of the later of these written notifications.

2. (a) In the case of the territory referred to in paragraph 3(a) of Article 2, the provisions of the Agreement shall have effect:

(i) in respect of taxes withheld at source, on amounts liable to be paid, deemed paid or paid (whichever is the earliest) on or after 1 January of the calendar year next following the year in which the Agreement enters into force;

(ii) in respect of tax chargeable (other than taxes withheld at source) for any year of assessment beginning on or after 1 January of the second calendar year following the year in which the Agreement enters into force; and

(iii) in respect of Article 26 (Exchange of Information), for requests made and in any other case, for assistance provided on or after the date of entry into force of the Agreement concerning information for taxes relating to taxable periods beginning on or after 1 January 1982; or where there is no taxable period, for all charges to tax arising on or after 1 January 1982.

(b) In the case of the territory referred to in paragraph 3(b) of Article 2, the provisions of the Agreement shall have effect:

(i) in respect of taxes due or withheld at source on income payable on or after 1 January of the calendar year next following the year in which the Agreement enters into force;

(ii) in respect of other taxes chargeable on income of taxable periods beginning on or after 1 January of the calendar year next following the year in which the Agreement enters into force; and

(iii) in respect of Article 26 (Exchange of Information), for requests made and in any other case, for assistance provided on or after the date of entry into force of the Agreement concerning information for taxes relating to taxable periods beginning on or after 1 January 1982; or where there is no taxable period, for all charges to tax arising on or after 1 January 1982.

3. The Exchange of Letters between both territories signed and exchanged on December 30, 1981, and its Annex, the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, shall cease to have effect for all cases covered by this Agreement as from the date on which the provisions of this Agreement commence to have effect.

ARTICLE 29
TERMINATION

This Agreement shall remain in force indefinitely but either the Taipei Representative Office in Singapore or the Singapore Trade Office in Taipei may terminate the Agreement by giving written notice of termination at least six months before the end of any calendar year after the expiration of a period of five years from the date on which the Agreement enters into force. In such event, the Agreement shall cease to be effective:

(a) In the case of the territory referred to in paragraph 3(a) of Article 2:

(i) in respect of taxes withheld at source, on amounts liable to be paid, deemed paid or paid (whichever is the earliest) after the end of that calendar year in which the notice is given;

(ii) in respect of tax chargeable (other than taxes withheld at source) for any year of assessment beginning on or after 1 January in the second calendar year following the year in which the notice is given; and

(iii) in all other cases, including requests made under Article 26 (Exchange of Information) after the end of that calendar year in which the notice is given.

(b) In the case of the territory referred to in paragraph 3(b) of Article 2:

(i) in respect of taxes due or withheld at source, on income payable on or after 1 January of the calendar year next following the year in which the notice is given;

(ii) in respect of other taxes chargeable, on income of taxable periods beginning on or after 1 January of the calendar year next following the year in which the notice is given; and

(iii) in all other cases, including requests made under Article 26 (Exchange of Information) after the end of that calendar year in which the notice is given.

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

DONE in duplicate at Singapore on this 31st day of December 2025 in the English language.

For the Taipei Representative Office in Singapore	**For the Singapore Trade Office in Taipei**
Dr. Tung Chen-yuan Representative	Yip Wei Kiat Trade Representative