

Singapore

A. Progress in the implementation of the minimum standard

Singapore has 93 tax agreements in force, as reported in its response to the Peer Review questionnaire. Fifty-five of those agreements comply with the minimum standard.

Singapore signed the MLI in 2017 and deposited its instrument of ratification on 21 December 2018, listing its non-compliant agreements concluded with other members of the Inclusive Framework. The MLI entered into force for Singapore on 1 April 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Singapore is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.¹⁴²

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Singapore.

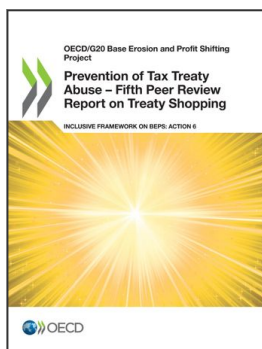
Summary of the jurisdiction response - Singapore

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Armenia	Yes other		PPT
3	Australia	Yes MLI		PPT
4	Austria	Yes MLI		PPT
5	Bahrain	No	Yes MLI	PPT
6	Bangladesh*	No	No	PPT
7	Barbados	Yes MLI		PPT
8	Belarus	No	No	PPT
9	Belgium	Yes MLI		PPT
10	Brazil	Yes other		PPT+LOB
11	Brunei Darussalam	No	No	PPT
12	Bulgaria	No	Yes MLI	PPT
13	Cambodia*	No	No	PPT
14	Canada	Yes MLI		PPT
15	China (People's Republic of)	No	Yes MLI	PPT
16	Chinese Taipei*	No	No	PPT
17	Cyprus*	Yes MLI		PPT
18	Czech Republic	Yes MLI		PPT
19	Denmark	Yes MLI		PPT
20	Ecuador*	No	No	PPT
21	Egypt	Yes MLI		PPT
22	Estonia	No	Yes MLI	PPT
23	Ethiopia*	No	No	PPT

¹⁴² For its agreements listed under the MLI, Singapore is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Fiji*	No	Yes MLI	PPT
25	Finland	Yes MLI		PPT
26	France	Yes MLI		PPT
27	Georgia	Yes MLI		PPT
28	Germany	Yes other		PPT
29	Ghana*	No	No	PPT
30	Greece	Yes other		PPT
31	Guernsey	Yes MLI		PPT
32	Hungary	Yes MLI		PPT
33	India	Yes MLI		PPT
34	Indonesia	Yes other		PPT
35	Ireland	Yes MLI		PPT
36	Isle of Man	Yes MLI		PPT
37	Israel	Yes MLI		PPT
38	Italy	No	Yes MLI	PPT
39	Japan	Yes MLI		PPT
40	Jersey	Yes MLI		PPT
41	Jordan	Yes other		PPT
42	Kazakhstan	Yes MLI		PPT
43	Korea	Yes other		PPT
44	Kuwait*	No	Yes MLI	PPT
45	Lao People's Democratic Republic*	No	No	PPT
46	Latvia	Yes MLI		PPT
47	Libya*	No	No	PPT
48	Liechtenstein	Yes MLI		PPT
49	Lithuania	Yes MLI		PPT
50	Luxembourg	Yes MLI		PPT
51	Malaysia	Yes MLI		PPT
52	Malta	Yes MLI		PPT
53	Mauritius	Yes MLI		PPT
54	Mexico	No	Yes MLI	PPT
55	Mongolia	No	No	PPT
56	Morocco	No	Yes MLI	PPT
57	Myanmar*	No	No	PPT
58	Netherlands	Yes MLI		PPT
59	New Zealand	Yes MLI		PPT
60	Nigeria	No	Yes MLI	PPT
61	Norway	No	No	PPT
62	Oman	Yes MLI		PPT
63	Pakistan	Yes MLI		PPT
64	Panama	Yes MLI		PPT
65	Papua New Guinea	No	Yes MLI	PPT
66	Philippines*	No	No	PPT
67	Poland	Yes MLI		PPT
68	Portugal	Yes MLI		PPT
69	Qatar	Yes MLI		PPT
70	Romania	No	Yes MLI	PPT
71	Russian Federation	Yes MLI		PPT
72	Rwanda*	No	No	PPT
73	San Marino	Yes MLI		PPT
74	Saudi Arabia	Yes MLI		PPT
75	Serbia	Yes other		PPT
76	Seychelles	No	Yes MLI	PPT

77	Slovak Republic	Yes MLI		PPT
78	Slovenia	Yes MLI		PPT
79	South Africa	No	Yes MLI	PPT
80	Spain	No	Yes MLI	PPT
81	Sri Lanka	No	No	PPT
82	Sweden	No	No	PPT
83	Switzerland	No	No	PPT
84	Thailand	No	Yes MLI	PPT
85	Tunisia	No	Yes MLI	PPT
86	Türkiye	No	Yes MLI	PPT
87	Turkmenistan*	Yes other		PPT
88	Ukraine	Yes MLI		PPT
89	United Arab Emirates	Yes MLI		PPT
90	United Kingdom	Yes MLI		PPT
91	Uruguay	Yes MLI		PPT
92	Uzbekistan*	No	No	PPT
93	Viet Nam	No	Yes MLI	PPT



From:
**Prevention of Tax Treaty Abuse – Fifth Peer Review
Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), "Singapore", in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/5059c4d9-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.