

Article 26 – Compatibility

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, the Republic of Singapore considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain(s) a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
37	Mexico	Article 25(5)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, the Republic of Singapore formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

- a) The Republic of Singapore reserves the right to exclude from the scope of Part VI (Arbitration) cases involving the application of its domestic general anti-avoidance rules contained in Section 33 of the Income Tax Act, case law or juridical doctrines. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be comprehended. The Republic of Singapore shall notify the Depository of any such subsequent provisions.
- b) Where a reservation made by the other Contracting Jurisdiction to a Covered Tax Agreement pursuant to Article 28(2)(a) refers exclusively to its domestic law (including legislative provisions, case law, judicial doctrines and penalties), the Republic of Singapore reserves the right to exclude from the scope of Part VI those cases that would be excluded from the scope of Part VI if the other Contracting Jurisdiction’s reservation were formulated with reference to any analogous provisions of the Republic of Singapore’s domestic law or any subsequent provisions which replace, amend or update those provisions. The competent authority of the Republic of Singapore will consult with the competent authority of the other Contracting Jurisdiction in order to specify any such analogous provisions which exist in the Republic of Singapore’s domestic law in the agreement concluded pursuant to Article 19(10).

Article 36 – Entry into Effect of Part VI

Reservation

Pursuant to Article 36(2) of the Convention, the Republic of Singapore reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.