

Singapore

A. Progress in the implementation of the minimum standard

Singapore has 86 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Singapore signed the MLI in 2017 and deposited its instrument of ratification on 21 December 2018, listing 84 tax agreements.¹⁴⁴ The MLI entered into force for Singapore on 1 April 2019.

Singapore is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.¹⁴⁵

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect. Some agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

B. Implementation issues

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

Summary of the jurisdiction response – Singapore

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Australia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Bahrain	No	N/A	Yes	N/A	
5	Bangladesh*	No	N/A	Yes	N/A	
6	Barbados	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Belgium	No	N/A	Yes	N/A	
9	Brunei Darussalam	No	N/A	Yes	N/A	
10	Bulgaria	No	N/A	Yes	N/A	
11	Cambodia*	No	N/A	Yes	N/A	
12	Canada	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Chinese Taipei*	No	N/A	No	N/A	Discussion with treaty partner is ongoing
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	No	N/A	Yes	N/A	
18	Ecuador*	No	N/A	Yes	N/A	
19	Egypt	No	N/A	Yes	N/A	

20	Estonia	No	N/A	Yes	N/A	
21	Ethiopia*	No	N/A	Yes	N/A	
22	Fiji*	No	N/A	Yes	N/A	
23	Finland	No	N/A	Yes	N/A	
24	France	No	N/A	Yes	N/A	
25	Georgia	No	N/A	Yes	N/A	
26	Germany	No	N/A	Yes	N/A	Excluded from MLI by treaty partner
27	Ghana*	No	N/A	Yes	N/A	
28	Guernsey	No	N/A	Yes	N/A	
29	Hungary	No	N/A	Yes	N/A	
30	India	No	N/A	Yes	N/A	
31	Indonesia	No	N/A	Yes	N/A	
32	Ireland	No	N/A	Yes	N/A	
33	Isle of Man	No	N/A	Yes	N/A	
34	Israel	No	N/A	Yes	N/A	
35	Italy	No	N/A	Yes	N/A	
36	Japan	No	N/A	Yes	N/A	
37	Jersey	No	N/A	Yes	N/A	
38	Kazakhstan	No	N/A	Yes	N/A	
39	Korea	No	N/A	Yes	PPT alone	
40	Kuwait*	No	N/A	Yes	N/A	
41	Lao People's Democratic Republic*	No	N/A	Yes	N/A	
42	Latvia	No	N/A	Yes	N/A	
43	Libya*	No	N/A	Yes	N/A	
44	Liechtenstein	No	N/A	Yes	N/A	
45	Lithuania	No	N/A	Yes	N/A	
46	Luxembourg	No	N/A	Yes	N/A	
47	Malaysia	No	N/A	Yes	N/A	
48	Malta	No	N/A	Yes	N/A	
49	Mauritius	No	N/A	Yes	N/A	
50	Mexico	No	N/A	Yes	N/A	
51	Mongolia	No	N/A	Yes	N/A	
52	Morocco	No	N/A	Yes	N/A	
53	Myanmar*	No	N/A	Yes	N/A	
54	Netherlands	No	N/A	Yes	N/A	
55	New Zealand	No	N/A	Yes	N/A	
56	Nigeria	No	N/A	Yes	N/A	
57	Norway	No	N/A	Yes	N/A	Excluded from MLI by treaty partner
58	Oman	No	N/A	Yes	N/A	
59	Pakistan	No	N/A	Yes	N/A	
60	Panama	No	N/A	Yes	N/A	
61	Papua New Guinea	No	N/A	Yes	N/A	
62	Philippines*	No	N/A	Yes	N/A	
63	Poland	No	N/A	Yes	N/A	
64	Portugal	No	N/A	Yes	N/A	
65	Qatar	No	N/A	Yes	N/A	
66	Romania	No	N/A	Yes	N/A	

67	Russia	No	N/A	Yes	N/A	
68	Rwanda*	No	N/A	Yes	N/A	
69	San Marino	No	N/A	Yes	N/A	
70	Saudi Arabia	No	N/A	Yes	N/A	
71	Seychelles	No	N/A	Yes	N/A	
72	Slovak Republic	No	N/A	Yes	N/A	
73	Slovenia	No	N/A	Yes	N/A	
74	South Africa	No	N/A	Yes	N/A	
75	Spain	No	N/A	Yes	N/A	
76	Sri Lanka	No	N/A	Yes	N/A	
77	Sweden	No	N/A	Yes	N/A	Excluded from MLI by treaty partner
78	Switzerland	No	N/A	Yes	N/A	Excluded from MLI by treaty partner
79	Thailand	No	N/A	Yes	N/A	
80	Turkey	No	N/A	Yes	N/A	
81	Ukraine	No	N/A	Yes	N/A	
82	United Arab Emirates	No	N/A	Yes	N/A	
83	United Kingdom	No	N/A	Yes	N/A	
84	Uruguay	No	N/A	Yes	N/A	
85	Uzbekistan*	No	N/A	Yes	N/A	
86	Viet Nam	No	N/A	Yes	N/A	



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