

# Singapore

## A. Progress in the implementation of the minimum standard

Singapore has 88 tax agreements in force, as reported in its response to the Peer Review questionnaire. Forty-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.<sup>156</sup>

## B. Conclusion

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

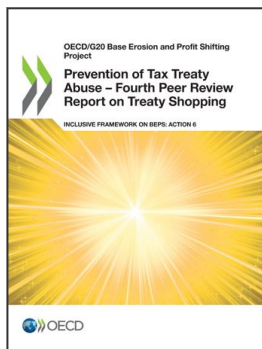
## Summary of the jurisdiction response - Singapore

	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	Australia	Yes MLI		PPT
3	Austria	Yes MLI		PPT
4	Bahrain	No	Yes MLI	PPT
5	Bangladesh*	No	No	PPT
6	Barbados	No	Yes MLI	PPT
7	Belarus	No	No	PPT
8	Belgium	Yes MLI		PPT
9	Brunei Darussalam	No	No	PPT
10	Bulgaria	No	Yes MLI	PPT
11	Cambodia*	No	No	PPT
12	Canada	Yes MLI		PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Chinese Taipei*	No	No	PPT
15	Cyprus*	Yes MLI		PPT
16	Czech Republic	Yes MLI		PPT
17	Denmark	Yes MLI		PPT
18	Ecuador*	No	No	PPT
19	Egypt	Yes MLI		PPT
20	Estonia	No	Yes MLI	PPT
21	Ethiopia*	No	No	PPT
22	Fiji*	No	Yes MLI	PPT
23	Finland	Yes MLI		PPT

<sup>156</sup> 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	France	Yes MLI		PPT
25	Georgia	Yes MLI		PPT
26	Germany	Yes other		PPT
27	Ghana*	No	No	PPT
28	Guernsey	Yes MLI		PPT
29	Hungary	No	Yes MLI	PPT
30	India	Yes MLI		PPT
31	Indonesia	Yes MLI		PPT
32	Ireland	Yes MLI		PPT
33	Isle of Man	Yes MLI		PPT
34	Israel	Yes MLI		PPT
35	Italy	No	Yes MLI	PPT
36	Japan	Yes MLI		PPT
37	Jersey	Yes MLI		PPT
38	Kazakhstan	Yes MLI		PPT
39	Korea	Yes other		PPT
40	Kuwait*	No	Yes MLI	PPT
41	Lao People's Democratic Republic*	No	No	PPT
42	Latvia	Yes MLI		PPT
43	Libya*	No	No	PPT
44	Liechtenstein	Yes MLI		PPT
45	Lithuania	Yes MLI		PPT
46	Luxembourg	Yes MLI		PPT
47	Malaysia	No	Yes MLI	PPT
48	Malta	Yes MLI		PPT
49	Mauritius	Yes MLI		PPT
50	Mexico	No	Yes MLI	PPT
51	Mongolia	No	No	PPT
52	Morocco	No	Yes MLI	PPT
53	Myanmar*	No	No	PPT
54	Netherlands	Yes MLI		PPT
55	New Zealand	Yes MLI		PPT
56	Nigeria	No	Yes MLI	PPT
57	Norway	No	No	PPT
58	Oman	Yes MLI		PPT
59	Pakistan	No	Yes MLI	PPT
60	Panama	No	Yes MLI	PPT
61	Papua New Guinea	No	Yes MLI	PPT
62	Philippines*	No	No	PPT
63	Poland	Yes MLI		PPT
64	Portugal	Yes MLI		PPT
65	Qatar	Yes MLI		PPT
66	Romania	No	Yes MLI	PPT
67	Russian Federation	Yes MLI		PPT
68	Rwanda*	No	No	PPT
69	San Marino	Yes MLI		PPT
70	Saudi Arabia	Yes MLI		PPT
71	Seychelles	No	Yes MLI	PPT
72	Slovak Republic	Yes MLI		PPT
73	Slovenia	Yes MLI		PPT
74	South Africa	No	Yes MLI	PPT
75	Spain	No	Yes MLI	PPT
76	Sri Lanka	No	No	PPT

77	Sweden	No	No	PPT
78	Switzerland	No	No	PPT
79	Thailand	No	No	PPT
80	Tunisia	No	Yes MLI	PPT
81	Turkey	No	Yes MLI	PPT
82	Turkmenistan*	Yes other		PPT
83	Ukraine	Yes MLI		PPT
84	United Arab Emirates	Yes MLI		PPT
85	United Kingdom	Yes MLI		PPT
86	Uruguay	Yes MLI		PPT
87	Uzbekistan*	No	No	PPT
88	Viet Nam	No	No	PPT



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