



## **PORTCULLIS TRUSTNET**

***PTN eUpdates – Keeping you informed  
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### **Administration of the Exchange of Information for Tax Purposes**

#### **Developments in Singapore**

**To date, most major financial centres including the Republic of Singapore have taken steps towards endorsing the OECD's Agreement on Exchange of Information on Tax Matters.**

In Singapore, treaty partners may send a request for information for tax purposes to the Comptroller of Income Tax, Investigation and Forensic Division. Treaty partners are encouraged to use a prescribed format when requesting for such information.

A copy of the prescribed format can be downloaded from the Inland Revenue of Singapore's website at <http://iras.gov.sg/irasHome/page.aspx?id=10016>

#### **In recent news: Japan, Norway and Netherlands**

Singapore and Japan signed a Protocol to implement the internationally agreed standard for exchange of information on 4 February 2010.

The protocol signed on 18 September 2009 between Singapore and Norway to implement the internationally agreed standard for exchange of information will take effect from 4 April 2010.

The protocol signed on 25 August 2009 between Singapore and Netherlands to implement the internationally agreed standard for exchange of information will take effect from 1 May 2010.

A copy of the various protocols can be downloaded from the Inland Revenue of Singapore's website at

<http://iras.gov.sg/irasHome/taxtreaties.aspx>

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