Federal Ministry for
European and International Affairs

DIRECTORATE GENERAL
FOR EU COORDINATION AND
GLOBAL ECONOMIC GOVERNANCE

Ambassador Hubert Heiss

Ms LIM Soo Hoon,
Permanent Secretary
Ministry of Finance
The Republic of Singapore

Vienna, September 03, 2012

GZ: BMeiA-SG.3.19.09/0007-III.3a/2012

Your Excellency,

I have the honor to refer to the Agreement between the Government of the Republic of Austria and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Vienna on 30 November 2001, the Protocol signed on 15 September 2009 and the diplomatic notes exchanged between the Republic of Austria and the Republic of Singapore on 15 September 2009 (hereinafter referred to as “the notes”). I have furthermore the honor to propose on behalf of the Government of the Republic of Austria that the understanding in relation to Article 25 as expressed in the notes shall be amended as follows:

Paragraph 1 subparagraph (e) relating to Article 25 in the notes shall be deleted and replaced by the following wording:

“to the extent known, the name and address of any person believed to be in possession of the requested information;”

I have the honour to propose that this Note and your Excellency’s reply confirming on behalf of your Government the foregoing understanding shall constitute an Agreement between the two Governments. The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Agreement have been completed. This Agreement shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Agreement shall have effect with regard to taxable periods beginning on or after 1 January 2011.

Accept, Your Excellency, the expression of my highest consideration.

A-1014 Vienna · Minoritenplatz 8 · Telephone +43 50 11 50-0 · Telefax +43 50 11 59-0 DVR 0000060