




# ***PS LA 2006/3 (Withdrawn) - The types of information that can be exchanged under Article 19 of the Australia-Singapore tax treaty***

 This cover sheet is provided for information only. It does not form part of *PS LA 2006/3 (Withdrawn) - The types of information that can be exchanged under Article 19 of the Australia-Singapore tax treaty*

 Law Administration Practice Statement PS LA 2006/3 was withdrawn on 22 December 2010 with the commencement of the second protocol with Singapore (section 7B of the International Tax Agreements Act 1953).

 This document has changed over time. This version was published on *22 December 2010*



Australian Government  
Australian Taxation Office

## Practice Statement Law Administration

**PS LA 2006/3**

Law Administration Practice Statement PS LA 2006/3 was withdrawn on 22 December 2010 with the commencement of the second protocol with Singapore (section 7B of the International Tax Agreements Act 1953).

---

**FOI status: may be released**

---

*This practice statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement PS LA 1998/1. It must be followed by tax officers unless doing so creates unintended consequences or where it is considered incorrect. Where this occurs tax officers must follow their business line's escalation process.*

---

<b>SUBJECT:</b>	<b>The types of information that can be exchanged under Article 19 of the Australia-Singapore tax treaty</b>
<b>PURPOSE:</b>	<b>To alert staff to the types of information that can be exchanged under Article 19 of the Australia-Singapore tax treaty</b>

---

### STATEMENT

1. Under Singapore's tax laws, all tax offences are criminal offences. Singapore's tax laws do not make a distinction between civil and criminal tax matters.
2. Within the ambit of their tax treaties, the Inland Revenue Authority of Singapore (IRAS) will assist its tax treaty partners requesting information where the IRAS has the information requested on hand. Further investigation to obtain information not in the IRAS's possession will be carried out only if a domestic tax interest exists.

### EXPLANATION

#### Background

3. The objective of this practice statement is to inform Tax officers of particular exchange of information practices that relate to requests for information under our tax treaty with Singapore. This is to assist Tax Officers in framing their exchange of information requests.

#### Domestic tax interest required where information not held

4. The authority for the Comptroller of Income Tax in Singapore to obtain information for treaty partners or its own administration is found under sections 65 and 65B of the *Income Tax Act* (Cap 134, 2004 Revised Ed) which is the Singapore Income Tax Act.

5. The IRAS will, within the ambit of their tax treaties, assist its treaty partners who have requested information where the IRAS has that information on hand. Further investigation with external agencies and organisations to obtain information not in the IRAS's possession will be carried out by the IRAS only if a domestic tax interest exists.
6. If a domestic tax interest exists, the IRAS can obtain all types of information an organisation holds.

#### **Bank information**

7. Access to bank information is governed by the provisions of Singapore's Banking Act. Bank information can only be obtained by the IRAS from banks if the information is required for the purposes of an investigation or prosecution of an offence alleged or suspected to have been committed under any written law in Singapore (the Income Tax Act is a specified written law in Singapore). However, the obtaining of information is not dependent on the stage of the proceedings and there is no need for the enquiry to be at an advanced stage before a request is made.

#### **Process of exchange of information requests**

8. For more information on how to frame an exchange of information request to Singapore or another treaty partner, tax officers can contact the Exchange of Information Unit in National Office via email at [australiancompetentauthority](mailto:australiancompetentauthority@iras.gov.sg).

Subject references	bank information domestic tax interest exchange of information requests Singapore
Legislative references	International Tax Agreements Act 1953 Sch 5
Related public rulings	
Related practice statements	
Case references	
File references	05/16049
Date issued	7 March 2006
Date of effect	7 March 2006
Other Business Lines consulted	<b>All</b>