

AUSTRIAN EMBASSY SINGAPORE

Singapore, 15 September 2009

H.E. Mr. Peter Ong
Second Permanent Secretary (Finance)
The Republic of Singapore

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, and the Protocol signed today (hereinafter referred to as "the Agreement") and to propose on behalf of the Government of the Republic of Austria the following understanding:

Ad Article 25:

1. The competent authority of the applicant State shall provide the following information to the competent authority of the requested State when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

- (a) the identity of the person under examination or investigation;
- (b) a statement of the information sought including its nature, the relevance of the information to the request, and the form in which the applicant State wishes to receive the information from the requested State;
- (c) the tax purpose for which the information is sought;
- (d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
- (e) the name and address of any person believed to be in possession of the requested information;
- (f) a statement that the applicant State has pursued all means available in its own territory to obtain the information;
- (g) a statement that the request is in conformity with the law and administrative practices of the State of the competent authority, and that the competent authority is authorised to obtain the information under the laws of that State or in the normal course of administrative practice;
- (h) the details of the period within which the applicant State wishes the request to be met; and
- (i) any other information that may assist in giving effect to the request.

2. It is understood that the exchange of information provided in Article 25 does not include measures which constitute "fishing expeditions".
3. It is understood that Article 25 does not require the Contracting States to exchange information on a spontaneous or automatic basis.

I have the further honor 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 and which shall come into effect on the date of entry into force of the Protocol signed today.

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

Dr. Klaus Wölfer
Ambassador of the Republic of Austria to the Republic of Singapore
The Republic of Austria

Singapore, 15 September 2009
H.E. Dr Klaus Wölfer
Ambassador of the Republic of Austria
to the Republic of Singapore
Republic of Austria

Excellency,

I have the honour to acknowledge receipt of Your Excellency's Note of the [Day] of [Month] 2009, which reads as follows:

"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, and the Protocol signed today (hereinafter referred to as "the Agreement") and to propose on behalf of the Government of the Republic of Austria the following understanding:

Ad Article 25:

1. The competent authority of the applicant State shall provide the following information to the competent authority of the requested State when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

- (a) the identity of the person under examination or investigation;
- (b) a statement of the information sought including its nature, the relevance of the information to the request, and the form in which the applicant State wishes to receive the information from the requested State;
- (c) the tax purpose for which the information is sought;
- (d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
- (e) the name and address of any person believed to be in possession of the requested information;
- (f) a statement that the applicant State has pursued all means available in its own territory to obtain the information;
- (g) a statement that the request is in conformity with the law and administrative practices of the State of the competent authority, and that the competent authority is authorised to obtain the information under the laws of that State or in the normal course of administrative practice;

- (h) the details of the period within which the applicant State wishes the request to be met; and
- (i) any other information that may assist in giving effect to the request.

2. It is understood that the exchange of information provided in Article 25 does not include measures which constitute "fishing expeditions".

3. It is understood that Article 25 does not require the Contracting States to exchange information on a spontaneous or automatic basis.

I have the further honor 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 and which shall come into effect on the date of entry into force of the Protocol signed today.

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

I have the honour to inform you that the Government of the Republic of Singapore confirms the above mentioned understanding and that your Excellency's Note and this Note in reply shall be regarded as constituting an agreement between the two Governments, which shall come into effect on the date of entry into force of the Protocol signed today.

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

Peter Ong
Second Permanent Secretary (Finance)
The Republic of Singapore