No. S 94

INCOME TAX ACT 1947

INCOME TAX (SINGAPORE — CAMBODIA) (AVOIDANCE OF DOUBLE TAXATION AGREEMENT) ORDER 2026

WHEREAS it is provided by section 49 of the Income Tax Act 1947 that if the Minister by order declares that arrangements specified in the order have been made with the government of any country outside Singapore with a view to affording relief from double taxation in relation to tax under the Act (including DTT but excluding MTT) and any tax of a similar character imposed by the laws of that country, and that it is expedient that those arrangements should have effect, the arrangements have effect in relation to tax under the Act despite anything in any written law:

AND WHEREAS by an Agreement dated 20 May 2016 as amended by a Protocol dated 20 May 2016, between the Government of the Republic of Singapore and the Royal Government of Cambodia, arrangements were made, among other things, for the avoidance of double taxation:

AND WHEREAS by a Second Protocol dated 2 November 2023, between the Government of the Republic of Singapore and the Government of the Kingdom of Cambodia, the arrangements set out in the said Agreement were modified as prescribed in the said Second Protocol:

NOW, THEREFORE, it is declared by the Minister for Finance —

(*a*) that the arrangements, as modified by the said Second Protocol and specified in the Schedule to this Order, have been made with the Government of the Kingdom of Cambodia; and

(*b*) that it is expedient that those arrangements should have effect notwithstanding anything in any written law.

THE SCHEDULE

SECOND PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE ROYAL GOVERNMENT OF CAMBODIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of Singapore and the Government of the Kingdom of Cambodia,

Desiring to amend the Agreement between the Government of the Republic of Singapore and the Royal Government of Cambodia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (hereinafter referred to as "the Agreement") and the Protocol to the Agreement, both signed at Singapore on 20 May 2016,

Have agreed as follows:

ARTICLE I

The Title of the Agreement shall be deleted and replaced by the following:

> "AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF THE KINGDOM OF CAMBODIA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX EVASION AND AVOIDANCE".

ARTICLE II

The Preamble of the Agreement shall be deleted and replaced by the following:

> "The Government of the Republic of Singapore and the Government of the Kingdom of Cambodia,
>
> Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,
>
> Intending to eliminate double taxation with respect to the taxes covered by this Agreement without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third jurisdictions),
>
> Have agreed as follows:".

THE SCHEDULE — *continued*

ARTICLE III

The term “Royal Government of Cambodia” shall be deleted and replaced by the term “Government of the Kingdom of Cambodia” in:

(*a*) Article 11(3)(*a*)(i) of the Agreement; and

(*b*) the Preamble of the Protocol to the Agreement.

ARTICLE IV

The following new Article 28 (Entitlement to Benefits) shall be inserted immediately after Article 27 (Members of Diplomatic Missions and Consular Posts) of the Agreement and the existing Article 28 (Entry into Force) and Article 29 (Termination) of the Agreement shall be renumbered as Article 29 and Article 30 respectively:

“ARTICLE 28

ENTITLEMENT TO BENEFITS

Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.”.

ARTICLE V

1. Each of the Contracting States shall notify the other through diplomatic channels the completion of the procedures required by its law for the bringing into force of this Second Protocol.

2. This Second Protocol shall enter into force on the date of the later of these notifications and its provisions shall have effect:

(*a*) In Singapore:

(i) with regard to taxes withheld at source, in respect of amounts paid, deemed to be paid or liable to be paid (whichever is the earliest) on or after 1 January of the calendar year next following the year in which this Second Protocol enters into force;

THE SCHEDULE — *continued*

(ii) with regard to taxes chargeable (other than taxes withheld at source), in respect of income for any year of assessment beginning on or after 1 January of the second calendar year following the year in which this Second Protocol enters into force; and

(*b*) In Cambodia:

(i) in respect of taxes withheld at source, in relation to taxable amount as derived on or after the first day of January following the calendar year in which this Second Protocol enters into force, and in subsequent calendar years;

(ii) in respect of other taxes, in relation to income arising on or after the first day of January following the calendar year in which this Second Protocol enters into force, and in subsequent calendar years.

ARTICLE VI

This Second Protocol shall form an integral part of the Agreement and remain in force as long as the Agreement remains in force and shall have effect as long as the Agreement itself has effect.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Second Protocol.

DONE in duplicate at Phnom Penh on this 2nd day of November 2023 in the English language.

For the Government of the Republic of Singapore	For the Government of the Kingdom of Cambodia
Teo Lay Cheng Ambassador Extraordinary and Plenipotentiary of the Republic of Singapore to the Kingdom of Cambodia	Dr. Aun Pornmoniroth Deputy Prime Minister Minister of Economy and Finance

Made on 25 February 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[AG/LEGIS/SL/134/2025/18]