

**PROTOCOL AMENDING THE CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
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,
DONE IN SINGAPORE ON 6 MARCH 1976**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
REPUBLIC OF SINGAPORE,**

DESIRING to amend the *Convention between the Government of Canada 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*, done in Singapore on 6 March 1976 ("the Convention"),

HAVE AGREED as follows:

ARTICLE I

The text of Article 25 (Exchange of Information) of the Convention is deleted and replaced by the following:

- "1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.