

REGULAR FEATURES

RECENT DEVELOPMENTS IN SINGAPORE ON INTERNATIONAL LAW

by CHENG PEI FENG*

I. FREE TRADE AGREEMENTS¹

In the first half of 2004, Singapore continued to build on the momentum gathered for bilateral Free Trade Agreements (F.T.As) with various strategic trading partners. During this period, one F.T.A. was successfully concluded and signed while the negotiations for several ongoing F.T.As continued to progress. Even as new F.T.As are being proposed and explored, the existing concluded F.T.As are in the process of being implemented and undergoing periodic review.

A. *The Singapore-Jordan Free Trade Agreement*

The proposal for a Singapore-Jordan Free Trade Agreement (SJFTA) was first revealed in June 2003 when the leaders of the two countries announced the plan to work on a F.T.A. After five rounds of discussions, which commenced in October 2003, negotiations for the SJFTA and the Singapore Jordan Bilateral Investment Treaty (B.I.T.) were concluded in late April 2004. The SJFTA and B.I.T., which were signed on 16 May 2004, form part of a broader Framework on Closer Economic Partnership between Singapore and Jordan and the SJFTA is especially significant as Singapore's first F.T.A. with a Middle Eastern country and Jordan's first F.T.A. with an Asian country. Both agreements will enter into force when the two countries inform each other that the domestic requirements necessary for the entry into force of the agreements have been complied with.

The SJFTA is a comprehensive F.T.A. covering a broad range of economic activities. The main elements of the agreement comprise: Trade in Goods, Rules of Origin, Trade in Services, Electronic Commerce, Business Cooperation and Dispute Settlement. Investment-related issues are covered by the B.I.T. which supplements the F.T.A.

Some of the more salient features of the SJFTA are as follows:

1. *Trade in Goods*

The Trade in Goods chapter seeks to promote increased trade flow of goods between the two countries through granting of preferential tariff concessions and removal of non-tariff

* State Counsel/Deputy Public Prosecutor (International Affairs Division), Attorney-General's Chambers; LL.B. (NUS); LL.M. (NYU); Advocate & Solicitor (Singapore); Attorney and Counsellor-at-Law (New York); Solicitor (England & Wales). The submissions and views of the author do not necessarily reflect the position or views of the Attorney-General's Chambers or the Government of Singapore.

¹ More information on Singapore's bilateral F.T.As is available at <<http://www.fta.gov.sg>>.

barriers. The rules, which are grounded in World Trade Organisation (WTO) disciplines, provide for WTO-plus commitments and cover an extensive range of products to which tariff-free market access will be granted by each country. The SJFTA also provides for possible acceleration of tariff elimination or the inclusion of additional products for tariff elimination in the future. In order to ensure that the tariff concessions are not negated easily through anti-dumping and safeguards measures adopted by a party, the SJFTA also includes disciplines in these areas which are stricter than the WTO principles.

2. *Rules of Origin*

The Rules of Origin (R.O.O.), which determines the country of origin (That is, “nationality”) of a product, is necessary to ensure that only products originating from Singapore or Jordan will benefit from the preferential tariff rates granted under the SJFTA. As with most of Singapore’s concluded F.T.As, the SJFTA recognises two main categories of products: wholly obtained products and manufactured (non-wholly obtained) products. Wholly obtained products, which refer generally to products grown or bred in the contracting country, are automatically deemed to be originating. For manufactured products, the SJFTA has adopted a general rule of origin for all such products so as to facilitate the implementation process for exporters of both countries. This is with the exception of textile and apparel goods which are governed by specific process rules. Under the general rule, products are required to satisfy only a 35% threshold of local content in order to qualify as an originating product.

Another beneficial feature of the SJFTA is the fact that the R.O.O. takes into account the unique operational and production patterns of Singapore businesses, whereby various stages of production may be outsourced outside of Singapore. This typically involves the movement of parts and components to and from Singapore at certain stages of production so that Singapore businesses are able to take advantage of the lower cost centres in the region through outsourcing.

3. *Trade in Services*

The key elements of the Services chapter in the SJFTA cover traditional disciplines on market access, national treatment and domestic regulation. Under the agreement, the key service sectors in which Singapore businesses will be able to provide their services to Jordan include computer and related services, educational services, research and developmental services, services incidental to manufacturing and convention services. In addition, the SJFTA provides for cooperation in the Financial Services sectors that would encourage mutually beneficial collaborations between the financial institutions of the two countries.

4. *Electronic Commerce*

Under the SJFTA, the two countries are committed to refrain from imposing customs duties on electronic transmissions, imposing unnecessary barriers to market access for digitised products and impeding the ability to deliver services through electronic means. Both countries are also obliged to comply with transparency requirements by ensuring that all relevant laws and regulations affecting electronic commerce are available publicly.

Apart from the SJFTA, the B.I.T. plays an important role in providing for the promotion and protection of investments in Singapore and Jordan by seeking to minimise restrictions and enhancing market access. The B.I.T., which contains the usual disciplines of national treatment, free transfers and expropriation and compensation, covers a wide range of investment instruments and also the different stages of investment, from pre-establishment to post-establishment.

B. *The Korea-Singapore Free Trade Agreement*

In October 2003, agreement was reached between Singapore and Korea to initiate negotiations to conclude a comprehensive F.T.A. Since then, the two countries have engaged in three rounds of negotiations, held alternately in Korea and Singapore. The discussions on the Korea-Singapore F.T.A. (KSFTA) covered many areas including Trade in Goods, Services, Mutual Recognition Agreements, Investment, Intellectual Property Rights, Competition Policy and Government Procurement, Co-operation initiatives in areas such as energy, trade and investment, human resource development and science and technology.

The KSFTA, if concluded, is anticipated to contribute to the strengthening of the multilateral trading system and the acceleration of the trade liberalisation process. Both countries, which are due to meet again in end July, target to conclude a substantive, comprehensive and WTO-plus F.T.A. by the end of the year.

C. *The Panama-Singapore Free Trade Agreement*

Agreement to launch negotiations for a bilateral F.T.A. was reached after a meeting in Singapore between the Singapore Minister for Trade and Industry with the Vice-President of Panama and its Minister for Commerce and Industry in February 2004. Both sides agreed to aim for the completion of negotiations within a year. Once concluded, the F.T.A. will be the first between Singapore and a Central American country as well as between Panama and a Southeast Asian nation.

Representatives from both countries met for the first round of official negotiations in Singapore from 17 to 21 May 2004. The talks dealt with a wide range of issues. These included areas such as Trade in Goods, Rules of Origin, Customs Procedures, Cross-Border Trade in Services including maritime services, Financial Services, Investment, Government Procurement and Dispute Settlement. The next round of discussions is scheduled to be held in late July 2004.

D. *The India-Singapore Comprehensive Economic Cooperation Agreement*

The delegations from the two countries held another two rounds of negotiations earlier this year. The seventh round of negotiations on the Comprehensive Economic Cooperation Agreement (CECA) was held in New Delhi, India, from 5 to 7 January 2004 while the eighth round was held in Singapore from 15 to 17 March 2004. The discussions continued to progress from earlier rounds as both sides sought to reach agreement on a comprehensive range of subjects covering Trade in Goods, Trade in Services, including Financial Services and Telecommunications Services, Investments, Mutual Recognition Agreements, and review of the existing bilateral Double Taxation Avoidance Agreement. The next round of negotiations is anticipated to continue in the third quarter of the year with the new government which came to power after the recent elections in India.

E. *The ASEAN-China Free Trade Agreement*

ASEAN and China held five rounds of negotiations from January to June 2004 on the ASEAN-China F.T.A.² The negotiations covered Trade in Goods and Services, Investment and Dispute Settlement. During those negotiations, the focus of the parties was to conclude the Trade in Goods agreement of the ASEAN-China F.T.A. which will lead to an

² A copy of the ASEAN-China Framework Agreement on Comprehensive Economic Cooperation is available at <<http://www.aseansec.org>>.

eventual elimination of tariffs on substantially all trade in goods and the Dispute Settlement Agreement for the F.T.A. The negotiations on Dispute Settlement Agreement have been substantially completed and the agreement will be ready for signature before the end of the year. The goods Agreement is currently at an advanced stage with only a few remaining issues to be addressed by the Parties.

F. *The ASEAN-Japan Framework Agreement on Comprehensive Economic Partnership*

Following the signing of the Framework Agreement for Comprehensive Economic Partnership³ between ASEAN and Japan on 8 October 2003 at the 9th ASEAN Summit held in Bali, the representatives of the various countries have continued to meet and discuss the areas of cooperation under the Framework Agreement.

The 6th Meeting of the ASEAN-Japan Committee on Comprehensive Economic Partnership (AJCCEP) was held in Siem Reap, Cambodia, from 14 to 15 February 2004. The discussions covered the terms of reference of the Working Group on Rules of Origin (WGROO) and the areas of cooperation under the Framework Agreement. This was followed by the 7th Meeting of the AJCCEP which was held in Bandar Seri Begawan, Brunei Darussalam, on 15 and 16 May 2004. During this meeting, the AJCCEP endorsed the terms of reference of the WGROO, which also met in a formal session.

G. *The Singapore-Sri Lanka Comprehensive Economic Partnership Agreement*

The second exploratory discussions for the Comprehensive Economic Partnership Agreement between Sri Lanka and Singapore (CEPASS) were held in Singapore from 16 to 18 February 2004. Many issues were clarified during this round of talks, including the scope, roadmap and organisation of future discussions on the CEPASS. The Parties also exchanged and discussed the texts for various chapters.

H. *Implementation of the US-Singapore Free Trade Agreement*

The landmark US-Singapore Free Trade Agreement (USSFTA) which was signed on 6 May 2003 came into force on 1 January 2004 after the completion of the ratification process by both countries. With the entry into force of the agreement, Singapore is obliged to implement its various commitments under the USSFTA, which includes making necessary amendments to our domestic legislation.

One of the areas of implementation relates to Singapore's Intellectual Property (I.P.) regime. The USSFTA provides for strong commitments to enhance I.P. protection standards on a non-discriminatory basis. In this regard, Singapore has introduced amendments to its various domestic IP laws to bring into effect its commitments under the USSFTA. Recent amendments include the *Patent (Amendment) Act 2004*, the *Trade Marks (Amendment) Act 2004* and the *Plant Varieties Protection Act 2004*, all of which came into force on 1 July 2004.⁴ *The Manufacture of Optical Discs Act 2004* is another I.P. related legislation that has been introduced to incorporate some of Singapore's obligations under the USSFTA. The Act sets out safeguards for optical disc manufacturing in Singapore so as to protect the rights of intellectual property holders.

³ A copy of the ASEAN-Japan Framework Agreement on Comprehensive Economic Partnership is available at <<http://www.aseansec.org>>.

⁴ Summaries of the amendments can be found at the website of the Intellectual Property Office of Singapore (IPOS) at <<http://www.ipos.gov.sg/main/index.html>> under "Legal Resources" and "Legislation Updates".

Another aspect of Singapore's commitments under the USSFTA is to establish a general competition regime by 2005. This obligation is consistent with the initiative proposed by Singapore's own Economic Review Committee, which in February 2003 had recommended that Singapore enact a national competition law as part of our efforts to create a more pro-enterprise business environment. To this end, the Competition Bill 2004 was drafted and has been released in April 2004 for the first round of public consultation.⁵ The broad framework of the draft Competition Bill covers four key areas. They are the types of activities prohibited, scope of application, enforcement and the appeal process. The draft Bill will be released later in the year for a second phase of public consultation after appropriate revisions are made to it following from the submissions of the first round of consultation.

I. *Review of the EFTA-Singapore Free Trade Agreement*

The F.T.A. between the European Free-Trade Association (EFTA) States, comprising the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation, and Singapore (hereinafter referred to as "the ESFTA") was concluded on 26 June 2002 and entered into force for Singapore on 1 January 2003. Article 55 of the ESFTA established the EFTA-Singapore Joint Committee comprising representatives of each Party. Article 55(6) of the ESFTA provides that the Joint Committee "shall meet whenever necessary but normally once every two years". Pursuant to Article 55 of the ESFTA, the first ESFTA Joint Committee meeting was held on 26 May 2004 in Singapore.

The meeting resulted in agreement between the Parties on the Model Rules of Procedure of the arbitration panel. Singapore also informed EFTA that it intends to shorten its reservations list for investments. During the meeting, each state provided an update on the status of the various intellectual property conventions which they are parties to or in the process of acceding to. It was further noted that the first round of examination of the ESFTA by the WTO Committee on Regional Trade Agreements will take place in October 2004.

J. *Other Free Trade Agreements*

During the visit to Singapore by the Prime Minister of the Kingdom of Bahrain in October 2003, the leaders of the two countries agreed to pursue a F.T.A. Preliminary discussions on the Singapore-Bahrain F.T.A. were first held at the sidelines of Prime Minister Goh's official visit to Bahrain from 17 to 19 February 2004. Official negotiations are anticipated to be launched later in the year. Following Prime Minister Goh's official visit to Egypt from 11 to 14 February 2004, agreement has also been reached between the two countries to engage in talks to conclude an F.T.A.

II. OTHER ECONOMIC AGREEMENTS

A. *Double Taxation Agreements (D.T.As)*

Agreements on the Avoidance of Double Taxation between Singapore and another country are intended to eliminate double taxation of income earned in one country by a resident

⁵ More information on the draft Competition Bill and the submissions received in response to the first round of public consultation can be found at <<http://www.mti.gov.sg/public/CMN/frm OTH default.asp?cid=2035>>.

of the other country. Such agreements serve to clarify the taxing rights of Singapore and its treaty partner on the different types of income that arise out of cross-border economic activities between the two countries. By providing for certain preferential treatment, such as through reduction or exemption of tax on certain types of income, D.T.As also serve as a platform for greater exchange of trade, investment, financial activities and technical know-how between the two countries. There are two types of D.T.As entered into by Singapore: comprehensive D.T.As which cover generally all types of income; and limited D.T.As which cover only income from shipping and/or air transport.

A number of D.T.As were signed and ratified by Singapore during the first half of the year.⁶ On 27 January 2004, the Singapore-Egypt D.T.A., which was concluded and signed on 22 May 1996, came into force following the completion of the ratification process. The provisions of the D.T.A. will apply generally with effect from the Year of Assessment 2006. On 18 February 2004, the Singapore-Bahrain D.T.A. was signed and will enter into force following its ratification by both countries.

On 4 May 2004, a Supplementary Agreement amending the D.T.A. between Singapore and Belgium, which was signed on 10 December 1996, entered into force following the completion of the formalities required to ratify the agreement. The Supplementary Agreement resulted from a review of the original D.T.A. following changes in economic circumstances and policies since the signing of the D.T.A. in 1972. The provisions of the Supplementary Agreement will apply to the Year of Assessment 1998 and after.

Singapore and Germany also reviewed their existing D.T.A., signed previously in 1972. The review led to the signing of a new D.T.A. between the two countries on 28 June 2004. The new agreement which seeks to improve on the available tax benefits included reduced withholding tax rates. 28 June 2004 also marked the completion of the ratification process for the Singapore-Lithuania D.T.A. and the entry into force of the agreement which was signed on 18 November 2003. The Singapore-Lithuania D.T.A. will have effect on income derived on or after 1 January 2005.

B. *Memoranda of Understanding between Singapore and China*

At the invitation of China's Vice Premier, Madam Wu Yi, Deputy Prime Minister (D.P.M.) M Lee Hsien Loong paid an official visit to China from 13 to 17 May 2004. During the visit, D.P.M. Lee and Vice Premier Wu co-chaired the inaugural meeting for the Joint Council for Bilateral Cooperation (JCBC). The JCBC meeting resulted in a total of nine Memoranda of Understanding (M.O.U.s) being signed between the two countries. One of the M.O.U.s signed was on cooperation in the field of Information and Communications Technology (I.C.T.). The I.C.T. M.O.U. marked the formalisation of the bilateral exchanges on I.C.T. issues between the two states, with the scope of cooperation covering industry facilitation and dialogues on policy and regulatory matters. Other M.O.U.s concluded during the same time included an M.O.U. to establish the Singapore-China Foundation,⁷ an M.O.U. on the Training and Visiting Programme for Officials from Chinese Central State Agencies, and an M.O.U. on the Programme on Public Policy for Senior Officials from Western and Northeastern China.

Apart from the above, M.O.U.s on Environmental cooperation, Business cooperation and a Tourism cooperation framework were also signed between Singapore and China during the first half of 2004.

⁶ Further information on the tax treaties entered into by Singapore is available at <<http://www.iras.gov.sg/tax%20treaties/taxtreaties.htm>>.

⁷ The Singapore-China Foundation is an educational foundation established to facilitate an exchange of government officials to pursue postgraduate studies in each of the two countries.

III. INTERNATIONAL AIR AGREEMENTS

A. *Singapore-USA Bilateral Safety Agreement*

On 24 February 2004, Singapore and the United States concluded and signed a Bilateral Safety Agreement (B.A.S.A.), which entered into force on the same day. The B.A.S.A., which replaces the Singapore-USA Bilateral Airworthiness Agreement signed previously on 21 Aug 1981, aims to strengthen safety regulatory cooperation between the two countries and provide easier access to their aerospace markets.

The B.A.S.A. also seeks to bring about important economic benefits to the two countries' aerospace industry by providing for reciprocal acceptance of airworthiness certification and technical cooperation between their respective civil aviation authorities, the US Federal Aviation Administration (FAA) and the Civil Aviation Authority of Singapore (CAAS). The elimination of repetitive and costly airworthiness certification processes will allow each country to achieve significant time and cost savings in the import and export of aerospace products.

B. *Singapore-Thailand-Brunei Multilateral Agreement on the Full Liberalisation of All-Cargo Air Services*

The Multilateral Agreement on the Full Liberalisation of All-Cargo Air Services was signed by Singapore, Thailand and Brunei on 25 February 2004. Under the Agreement, the carriers of the contracting parties would enjoy the freedom of operating unlimited all-cargo services on any route between contracting states, via and beyond to any third country. At the same time, the Agreement was a milestone for being the inaugural agreement launching the proposal on the "2 + X" approach made by Prime Minister Goh Chok Tong and Thai Prime Minister Thaksin Shinawatra at the ASEAN Bali Summit in October 2003. Under the "2 + X" approach, new initiatives on cooperation in specific sectors between ASEAN member states would be spearheaded by two or more ASEAN countries with the other member countries joining in when they are ready.

C. *Singapore-UAE Open Skies Agreement*

Singapore took another step forward in its efforts to achieving greater global liberalisation in the civil aviation sector when it inked an Open Skies Agreement with the United Arab Emirates on 26 February 2004. With the Open Skies Agreement, the airlines of both countries would be allowed to operate on any route between Singapore and any point in the UAE, via and beyond any third country without restrictions in traffic rights. The Agreement also further provides for the airlines of each country to use other country's airports to hub to third countries.

IV. INTERNATIONAL DISPUTES

A. *Sovereignty over Pedra Branca/Pulau Batu Puteh, Middle Rocks and South Ledge (Malaysia/Singapore)*

Singapore and Malaysia signed, on 6 February 2003, a Special Agreement to submit to the International Court of Justice (ICJ) their dispute over the sovereignty of Pedra Branca, Middle Rocks and South Ledge.⁸ Both countries submitted the first round of written

⁸ More information on the dispute and the hearing before the ICJ can be found at the official ICJ website at <<http://www.icj-cij.org/icjwww/idocket/imasi/inmasiframe.htm>>.

pleadings (the Memorials) to the ICJ on 25 March 2004. In accordance with Article 4 of the Special Agreement, the next round of written pleadings (the Counter-Memorials) are to be submitted to the ICJ on 25 January 2005.

V. OTHER INTERNATIONAL DEVELOPMENTS

A. *United Nations: Convention for the Suppression of Unlawful Acts Against the Safety of Maritime Navigation (the 'SUA Convention')*

On 3 May 2004, Singapore's accession to the SUA Convention entered into force. The SUA Convention is one of the 12 UN Conventions against Terrorism. The Convention establishes an international regime with respect to unlawful acts carried out against the safety of maritime navigation, including acts such as the hijacking of ships and placing destructive devices on ships. The SUA Convention will be implemented locally by the Maritime Offences Act 2003 (Act 26 of 2003).

B. *United Nations: Convention on the Protection and Promotion of the Rights and Dignity of Persons with Disabilities*

The 3rd Session of the Ad Hoc Committee met in New York from 24 May to 4 June 2004 to continue negotiations on the draft Convention on the Protection and Promotion of the Rights and Dignity of Persons with Disabilities. The sessions were covered by Singapore's New York Mission.

C. *WTO Trade Policy Review*

Singapore's fourth WTO Trade Policy Review took place in Geneva, Switzerland, from 14 to 16 June 2004. WTO members, in concluding their trade policy review of Singapore on 16 June 2004, said the openness of its economy has helped it weather the recent economic shocks. They commended Singapore's continuing reforms aimed at promoting an economy that is "globalised, entrepreneurial and diversified". In his Concluding Remarks, the Chairperson congratulated Singapore on being "an exemplary Member of the WTO".

D. *Individual Action Plan Peer Review at APEC*

At this year's Asia-Pacific Economic Cooperation (APEC) Senior Officials II Meeting in May, Singapore was the chairperson for the US Individual Action Plan (IAP) Peer Review. Singapore also received several questions from other APEC member economies. The IAP Peer Review at the APEC level is similar to the WTO Trade Policy Review, being an opportunity for other economies to evaluate Singapore's economic policies based essentially on our inputs to the IAP in 2003.

Based on the schedule for the IAP Peer Review, the questions and answers for the IAP were submitted in June and followed by a visit by an expert to Singapore in early July. During the visit, the Expert will be collecting data and other information in order to develop a Study Report on Singapore. The Expert is expected to send the first draft of his Report to Singapore for comments in August. The actual IAP Peer Review of Singapore will be conducted in Santiago, Chile, in late September 2004 at the Senior Officials Meeting.

VI. LIST OF TREATY ACTION

The following is a list of some of the treaty actions taken by Singapore from 1 January to 1 July 2004:

United States of America-Singapore Free Trade Agreement

Signature: 6 May 2003

Entry into force: 1 January 2004

Memorandum of Understanding between the Governments of the Member Countries of the Association of Southeast Asian Nations (ASEAN) and the Government of the People's Republic of China on Cooperation in the Field of Non-Traditional Security Issues

Signature: 10 January 2004

Entry into force: 10 January 2004

Memorandum of Understanding between the Government of the Republic of Singapore and the International Civil Aviation Organization (ICAO) Establishing a Developing Country Training Program

Signature: 12 January 2004

Entry into force: 12 January 2004

Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income between Singapore and Egypt

Signature: 22 May 1996

Entry into force: 27 January 2004

Agreement on Economic and Technical Cooperation between the Government of the Arab Republic of Egypt and the Government of the Republic of Singapore

Signature: 11 February 2004

Memorandum of Understanding between the Republic of Singapore and the Hashemite Kingdom of Jordan on Cultural Cooperation in the Fields of the Arts, Archives and Libraries

Signature: 15 February 2004

Entry into force: 15 February 2004

Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income between Singapore and Bahrain

Signature: 18 February 2004

Memorandum of Cooperation in Aviation-Related Training between the Federal Aviation Administration, Department of Transportation, United States of America, and the Civil Aviation Authority of Singapore, a Statutory Board of the Ministry of Transport, Republic of Singapore

Signature: 24 February 2004

Entry into force: 24 February 2004

Agreement between the Government of the Republic of Singapore and the Government of the United States of America for the Promotion of Aviation Safety

Signature: 24 February 2004

Entry into force: 24 February 2004

Multilateral Agreement on the Full Liberalisation of All-Cargo Air Services between Singapore, Thailand and Brunei

Signature: 25 February 2004

Air Services Agreement between the Government of the United Arab Emirates and the Government of the Republic of Singapore
Signature: 26 February 2004

Joint Declaration between the Republic of Singapore and the Socialist Republic of Vietnam on Comprehensive Cooperation Framework in the 21st Century
Signature: 8 March 2004
Entry into force: 8 March 2004

Memorandum of Understanding on Cultural Cooperation between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Singapore
Signature: 1 April 2004
Entry into force: 1 April 2004

Memorandum of Understanding on Economic and Technical Cooperation between the Ministry of Trade and Industry of the Republic of Singapore and the Ministry of Commerce of the Islamic Republic of Iran
Signature: 6 April 2004
Entry into force: 6 April 2004

Convention for the Suppression of Unlawful Acts Against the Safety of Maritime Navigation
Entry into force: 3 May 2004

Supplementary Agreement Amending the Convention between Singapore and Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
Signature: 10 December 1996
Entry into force: 4 May 2004

Memorandum of Understanding between the Ministry of Information, Communications and the Arts of the Republic of Singapore and the Ministry of Information Industry of the People's Republic of China on Cooperation in the field of Information and Communications Technology (ICT)
Signature: 14 May 2004
Entry into force: 14 May 2004

Memorandum of Understanding between the Ministry of Education of the Republic of Singapore and the Ministry of Education of the People's Republic of China on the Establishment of the Singapore-China Foundation
Signature: 14 May 2004
Entry into force: 14 May 2004

Memorandum of Understanding between the Ministry of Foreign Affairs of the Republic of Singapore and the Ministry of Foreign Affairs of the People's Republic of China on the Training and Visiting Programme for Officials from Chinese Central State Agencies
Signature: 14 May 2004
Entry into force: 14 May 2004

Memorandum of Understanding between the Ministry of Foreign Affairs of the Republic of Singapore and the Ministry of Foreign Affairs of the People's Republic of China on the Programme on Public Policy for Senior Officials from Western and Northeastern China

Signature: 14 May 2004

Entry into force: 14 May 2004

Singapore-Jordan Free Trade Agreement

Signature: 16 May 2004

Establishment of the Singapore-Australia Joint Tourism Council

Signature: 25 May 2004

Memorandum of Understanding on Tourism Cooperation Framework between the Singapore Tourism Board and the Suzhou Municipal Government

Signature: 9 June 2004

Entry into force: 9 June 2004

Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital between Singapore and Germany

Signature: 28 June 2004

Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income between Singapore and Lithuania

Signature: 18 November 2003

Entry into force: 28 June 2004

