

**PROTOCOL TO FURTHER UPGRADE THE  
FREE TRADE AGREEMENT BETWEEN  
THE GOVERNMENT OF THE PEOPLE'S REPUBLIC  
OF CHINA AND THE GOVERNMENT OF THE  
REPUBLIC OF SINGAPORE**

# PROTOCOL TO FURTHER UPGRADE THE FREE TRADE AGREEMENT BETWEEN THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE

The Government of the People's Republic of China and the Government of the Republic of Singapore (the "Parties"),

**REAFFIRMING** the Joint Announcement between the People's Republic of China and the Republic of Singapore on the establishment of an All-Round High-Quality Future-Oriented Partnership on 1 April 2023;

**RECALLING** the *Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore*, done at Beijing on 23 October 2008 as amended by the *Protocol to Amend the Free Trade Agreement between the Government of the People's Republic of China and the Government of the Republic of Singapore* ("2011 Protocol") done at Singapore on 27 July 2011 and the *Protocol to Upgrade the Free Trade Agreement Between the Government of the People's Republic of China and the Government of the Republic of Singapore* ("2018 Protocol") done at Singapore on 12 November 2018 (hereinafter referred to as the "China-Singapore FTA" or the "Agreement");

**AFFIRMING** the key role of the Agreement in promoting bilateral economic and trade relations, and improving the well-being of local enterprises and people;

**RECALLING** that Article 111 of the Agreement provides for the FTA Joint Committee established by the Parties to, *inter alia*, review the Agreement, consider further concessions, and consider any amendments to the Agreement and its modifications;

**RECALLING** that Article 22 (Work Programme for Subsequent Negotiations on Investment) of Chapter 10 (Investment) of the Agreement provides for the Parties to conduct subsequent negotiations on investment, addressing investment liberalisation based on a negative listing approach covering all kinds of investment including the supply of services through commercial presence;

**NOTING** that Article 114 of the Agreement provides that the Agreement may be amended by agreement in writing by the Parties;

**DESIRING** to further liberalise bilateral trade and investment through a negative list approach, pursue new areas of cooperation such as digital economy and unlock new growth opportunities geared to the future development, with a view to broadening and deepening the “High-Quality” and “Future-Oriented” cooperation between the Parties;

**REAFFIRMING** their commitment to uphold the rules-based multilateral trading system as embodied in the World Trade Organization, and ensure the stable and smooth operation of global supply chains, so as to meet global challenges and make economic globalisation more open, inclusive, balanced and beneficial to all;

**SEEKING** to incorporate into the China-Singapore FTA, through this instrument, the agreements reached between the Parties relating to the expansion or amendment of the Agreement,

**HAVE AGREED AS FOLLOWS:**

## **ARTICLE 1**

### **Amendment of Chapter 2 (General Definitions) of the Agreement**

Chapter 2 (General Definitions) of the Agreement shall be amended to add the following new definition at paragraph 1(a)*bis* of Article 3 (General Definitions):

“(a)*bis* **2023 Protocol** means the *Protocol to Further Upgrade the Free Trade Agreement between the Government of the People’s Republic of China and the Government of the Republic of Singapore.*”

## **SECTION A: CROSS-BORDER TRADE IN SERVICES**

### **ARTICLE 2**

#### **Amendment of Chapter 8 (Trade in Services) of the Agreement**

Chapter 8 (Trade in Services) of the Agreement shall be replaced by a new Chapter 8 (Cross-Border Trade in Services), as set out in **Appendix 1** to this Protocol.

## **SECTION B: INVESTMENT**

### **ARTICLE 3**

#### **Amendment of Article 2 (Relation to Other Chapters) of Chapter 10 (Investment) of the Agreement**

Article 2 (Relation to Other Chapters) of Chapter 10 (Investment) of the Agreement shall be replaced by a new Article 2 (Relation to Other Chapters), as follows:

#### **“Article 2**

#### **Relation to Other Chapters**

In the event of any inconsistency between this Chapter and another Chapter of this Agreement, the other Chapter shall prevail to the extent of the inconsistency.”

### **ARTICLE 4**

#### **Amendment of Article 3 (National Treatment) of Chapter 10 (Investment) of the Agreement**

Article 3 (National Treatment) of Chapter 10 (Investment) of the Agreement shall be replaced by a new Article 3 (National Treatment), as follows:

**“Article 3  
National Treatment<sup>3</sup>**

1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favourable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

<sup>3</sup> For greater certainty, whether treatment is accorded in “like circumstances” under Article 3 (National Treatment) or Article 4 (Most-Favoured-Nation Treatment) depends on the totality of the circumstances, including whether the relevant treatment distinguishes between investors or investments on the basis of legitimate public welfare objectives.”

**ARTICLE 5  
Amendment of Article 4 (Most-Favoured-Nation Treatment) of Chapter  
10 (Investment) of the Agreement**

Article 4 (Most-Favoured-Nation Treatment) of Chapter 10 (Investment) of the Agreement shall be replaced by a new Article 4 (Most-Favoured-Nation Treatment), as follows:

**“Article 4  
Most-Favoured-Nation Treatment<sup>4</sup>**

1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favourable than that it accords, in like circumstances, to investments in

its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

3. For greater certainty, the treatment referred to in this Article does not encompass dispute resolution mechanisms or procedures, such as those included in Section B (Investor-State Dispute Settlement), that are provided for in international investment or trade agreements.

<sup>4</sup> For the purposes of this Article, the term “non-Party” shall not include the following WTO Members within the meaning of the WTO Agreement: (1) Hong Kong, China; (2) Macao, China; and (3) Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei).”

## **ARTICLE 6**

### **Amendment of Article 6 (Non-Conforming Measures) of Chapter 10 (Investment) of the Agreement**

Article 6 (Non-Conforming Measures) of Chapter 10 (Investment) of the Agreement shall be replaced with a new Article 6 (Prohibition of Performance Requirements), a new Article 6*bis* (Senior Management and Boards of Directors), and a new Article 6*ter* (Reservations and Non-Conforming Measures), as follows:

#### **“Article 6**

#### **Prohibition of Performance Requirements**

1. Neither Party shall, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor of the other Party in its territory, impose or enforce any requirement, or enforce any commitment or undertaking:<sup>6*bis*</sup>

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

- (d) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of that investor;
- (e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales to the volume or value of its exports or foreign exchange earnings;
- (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory;
- (g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that such investment supplies to a specific regional market or to the world market; or
- (h) to adopt a given rate or amount of royalty under a licence contract or a given duration of the term of a licence contract, in regard to any licence contract in existence at the time the requirement is imposed or enforced, or any commitment or undertaking is enforced, or any future licence contract freely entered into between the investor and a person in its territory, provided that the requirement is imposed or the commitment or undertaking is enforced in a manner that constitutes direct interference with that licence contract by an exercise of non-judicial governmental authority of a Party.<sup>6ter</sup> For greater certainty, this sub-paragraph does not apply when the licence contract is concluded between the investor and a Party.

2. Neither Party shall condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of the other Party on compliance with any of the following requirements:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

- (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or
  - (d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales to the volume or value of its exports or foreign exchange earnings.
- 3.
  - (a) For greater certainty, nothing in paragraph 1 shall be construed to prevent a Party from, in connection with the establishment, acquisition, expansion, management, conduct, operation or sale or other disposition of an investment of an investor of the other Party in its territory, imposing or enforcing a requirement or enforcing a commitment or undertaking to employ or train workers in its territory, provided that such employment or training does not require the transfer of a particular technology, production process, or other proprietary knowledge to a person in its territory.
  - (b) Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of the other Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.
  - (c) Paragraphs 1(f) and 1(h) shall not apply:
    - (i) if a Party authorises use of an intellectual property right in accordance with Article 31 or Article 31*bis* of the *Agreement on Trade-Related Aspects of Intellectual Property Rights* in Annex 1C to the WTO Agreement (hereinafter referred to as the “TRIPS Agreement”),<sup>6<sup>quater</sup></sup> or to measures requiring the disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement; or

- (ii) if the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anti-competitive under the Party's competition laws and regulations.<sup>6quinquies</sup>
- (d) Paragraph 1(h) shall not apply if the requirement is imposed or the commitment or undertaking is enforced by a tribunal or competent authority as equitable remuneration under the Party's copyright laws and regulations.
- (e) Paragraphs 1(a) to 1(c), 2(a), and 2(b) shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.
- (f) Paragraphs 2(a) and 2(b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.
- (g) Paragraph 1(h) shall not be construed to prevent a Party from adopting or maintaining measures to protect legitimate public welfare objectives, provided that such measures are not applied in an arbitrary or unjustifiable manner, or in a manner that constitutes a disguised restriction on international trade or investment.

4. For greater certainty, paragraphs 1 and 2 shall not apply to any commitment or undertaking, or requirement other than those set out in those paragraphs.

5. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement.

<sup>6bis</sup> For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a "requirement" or a "commitment or undertaking" for the purposes of paragraph 1.

<sup>6ter</sup> For the purposes of sub-paragraph (h), a “licence contract” means any contract concerning the licensing of technology, a production process, or other proprietary knowledge.

<sup>6quater</sup> This includes any amendment to the TRIPS Agreement implementing paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health (WT/MIN(01)/DEC/2) adopted at Doha on 14 November 2001.

<sup>6quinquies</sup> The Parties note that a patent does not necessarily confer market power.

## **Article 6bis**

### **Senior Management and Board of Directors**

1. Neither Party shall require that an enterprise of that Party that is a covered investment appoint to a senior management position a natural person of any particular nationality.
  
2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

## **Article 6ter**

### **Reservations and Non-Conforming Measures**

1. Articles 3 (National Treatment), 4 (Most-Favoured-Nation Treatment), 6 (Prohibition of Performance Requirements) and 6bis (Senior Management and Board of Directors) shall not apply to:
  - (a) any existing non-conforming measure that is maintained by a Party at:
    - (i) the central level of government, as set out by that Party in List I of its Schedule in Annex 5 (Schedules of Reservations and Non-Conforming Measures);
    - (ii) a regional level of government,<sup>6sexies</sup> as set out by that Party in List I of its Schedule in Annex 5 (Schedules of Reservations and Non-Conforming Measures); or

- (iii) a local level of government;
- (b) the continuation or prompt renewal of any non-conforming measure referred to in sub-paragraph (a); and
- (c) an amendment to any non-conforming measure referred to in sub-paragraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 3 (National Treatment), 4 (Most-Favoured-Nation Treatment), 6 (Prohibition of Performance Requirements) and 6*bis* (Senior Management and Board of Directors).

2. Articles 3 (National Treatment), 4 (Most-Favoured-Nation Treatment), 6 (Prohibition of Performance Requirements) and 6*bis* (Senior Management and Board of Directors) shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in List II of its Schedule in Annex 5 (Schedules of Reservations and Non-Conforming Measures).

3. Neither Party shall, under any measure adopted after the date of entry into force of the 2023 Protocol and covered by List II of its Schedule in Annex 5 (Schedules of Reservations and Non-Conforming Measures), require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment that exists at the time the measure becomes effective, unless otherwise specified in the initial approval by the relevant authorities.

4. Articles 3 (National Treatment) and 4 (Most-Favoured-Nation Treatment) shall not apply to any measure that falls within Article 5 of the TRIPS Agreement and any measure that is covered by an exception to, or derogation from, the obligations imposed by Articles 3 or 4 of the TRIPS Agreement.

5. Articles 3 (National Treatment), 4 (Most-Favoured-Nation Treatment), 6 (Prohibition of Performance Requirements) and 6*bis* (Senior Management and Board of Directors) do not apply to government procurement.

6. The Parties will endeavour to progressively remove the non-conforming measures.

<sup>6sexies</sup> The Parties understand that for China, the regional level of government means the provincial level of government.”

**ARTICLE 7**  
**Amendment of Article 21 (Facilitation of Investment) of Chapter**  
**10 (Investment) of the Agreement**

Article 21 (Facilitation of Investment) of Chapter 10 (Investment) of the Agreement shall be replaced by a new Article 21 (Facilitation of Investment), as follows:

**“Article 21**  
**Facilitation of Investment**

1. Subject to their laws and regulations, the Parties shall cooperate to facilitate investment between the Parties through, amongst others:

- (a) creating the necessary environment for all forms of investment;
- (b) simplifying procedures for investment applications and approvals;
- (c) promoting business matching events;
- (d) promoting dissemination of investment information, including investment laws, regulations, policies and procedures; and
- (e) establishing or maintaining either contact points, one-stop investment centres or similar mechanisms in the respective host Parties to provide assistance and advisory services to the business sectors including facilitation of operating licences and permits.

2. Subject to its laws and regulations, a Party’s activities under Paragraph 1(e) may include, to the extent possible, assisting investors of

the other Party and covered investments to amicably resolve complaints or grievances with government bodies which have arisen during their investment activities by, among other things:

- (a) receiving and, where appropriate, considering referring or giving due consideration to complaints raised by investors of the other Party relating to government activities impacting their covered investments; and
  - (b) providing assistance, to the extent possible, in resolving difficulties experienced by the investors of the other Party in relation to their covered investments.
3. Nothing in this Article shall be subject to, or otherwise affect, any dispute resolution proceedings under this Chapter.”

#### **ARTICLE 8**

##### **Deletion of Article 22 (Work Programme for Subsequent Negotiations on Investment) of Chapter 10 (Investment) of the Agreement**

Article 22 (Work Programme for Subsequent Negotiations on Investment) of Chapter 10 (Investment) of the Agreement shall be deleted.

#### **ARTICLE 9**

##### **Amendment of Article 24 (Scope) of Chapter 10 (Investment) of the Agreement**

Article 24 (Scope) of Chapter 10 (Investment) of the Agreement shall be replaced by a new Article 24 (Scope), as follows:

## **“Article 24 Scope**

1. This Section shall apply to disputes between a Party and an investor of the other Party concerning an alleged breach of an obligation of the former under Article 3 (National Treatment), Article 4 (Most-Favoured-Nation Treatment), Article 5 (Minimum Standard of Treatment), Article 7 (Expropriation and Compensation), Article 8 (Compensation for Losses), and Article 9 (Transfers), which causes loss or damage to the investor or its investment with respect to the management, conduct, operation or sale or other disposition of such investment.

2. This Section shall not apply to any dispute concerning any measure adopted or maintained or any treatment accorded to investors or investments by a Party in respect of tobacco or tobacco-related products<sup>14</sup>.

<sup>14</sup> For the purpose of this Chapter, “tobacco or tobacco-related products” means products under Harmonised System Chapter 24 (Tobacco and Manufactured Tobacco Substitutes) and tobacco-related products falling outside Harmonised System Chapter 24 (Tobacco and Manufactured Tobacco Substitutes) of the *Harmonized Commodity Description and Coding System* of the World Customs Organization.”

## **ARTICLE 10 Amendment of Section C (Definitions) of Chapter 10 (Investment) of the Agreement**

The definition of “existing” at Section C (Definitions) of Chapter 10 (Investment) of the Agreement shall be replaced by a new definition of and “existing”, as follows:

**“existing”** means in effect on the date of entry into force of the 2023 Protocol.”

## **SECTION C: TELECOMMUNICATIONS SERVICES**

### **ARTICLE 11**

#### **Additional Chapter 18 (Telecommunications Services)**

The Agreement shall be amended by inserting a new Chapter 18 (Telecommunications Services), as set out in Appendix 2 to this Protocol, after Chapter 17 (Environment and Trade) of the Agreement.

## **SECTION D: STRENGTHEN COOPERATION IN DIGITAL ECONOMY**

### **ARTICLE 12**

#### **Cooperation on Digital Economy**

1. The Parties recognise the importance of the digital economy in promoting inclusive and sustainable growth, and acknowledge that the Parties share extensive common interests in digital economy cooperation in relevant international, regional and bilateral fora, such as the World Trade Organization, Asia-Pacific Economic Cooperation, Regional Comprehensive Economic Partnership and the China-Singapore FTA. The Parties shall build on existing areas of cooperation and deepen collaboration in the digital economy, including in new and emerging areas.

2. The Parties acknowledge that pragmatic cooperation in the digital economy under existing bilateral arrangements and regional and local economic cooperation frameworks greatly benefits both sides. The Parties recognise that the closer cooperation between both sides can further contribute to economic and social development. The Parties shall encourage exchanges and dialogue and endeavour to undertake further cooperation in areas of the digital economy, including but not limited to, electronic payment, digital identity, data, single window and smart city.

## **SECTION E: AMENDMENTS TO OTHER PROVISIONS OF THE AGREEMENT**

### **ARTICLE 13**

#### **Amendment of Annex 5 (Schedules of Specific Commitments on Services) to the Agreement**

The Agreement shall be amended by replacing Annex 5 (Schedules of Specific Commitments on Services) of the Agreement with a new Annex 5 (Schedules of Reservations and Non-Conforming Measures) as set out in Appendix 3 to this Protocol.

### **ARTICLE 14**

#### **Amendments to Chapter 9 (Movement of Natural Persons)**

1. Paragraph (a)(ii)(B) of Article 77 (Definitions) of the Agreement shall be replaced with the following:

“(B) a duly authorised representative of an investor of a Party (including an enterprise of a Party that is making or has made an investment in the territory of the other Party),”

2. Paragraph (b)(ii) of Article 77 (Definitions) of the Agreement shall be replaced with the following:

“(ii) is employed by a company, partnership or firm of the Party, which is not established in the territory of the other Party where the service is to be provided;”

3. Paragraph (f) of Article 77 (Definitions) of the Agreement shall be replaced with the following:

“(f) **intra-corporate transferee** means an executive, a manager, or a specialist as defined respectively in paragraphs (c), (g) and (h), who is an employee of a service supplier or investor of a Party established in the territory of the other Party;”

4. Paragraph (i) of Article 77 (Definitions) of the Agreement shall be

replaced with the following:

“(i) **temporary entry** means entry by a business visitor, an intra-corporate transferee, or a contractual service supplier, as the case may be, without the intent to establish permanent residence and for the purpose of engaging in activities which are clearly related to their respective business purposes. Additionally, in the case of a business visitor, the salaries of and any related payments to such a visitor should be paid entirely by the service supplier or enterprise which employs that visitor in the visitor’s home country.”

5. Paragraphs 2 and 3 of Article 79 (Scope) of the Agreement shall be replaced with the following:

“2. Nothing in this Chapter, Chapter 8 (Cross-Border Trade in Services) or Chapter 10 (Investment) shall apply to measures pertaining to citizenship, nationality, residence or employment on a permanent basis.

3. Nothing contained in this Chapter, Chapter 8 (Cross-Border Trade in Services) or Chapter 10 (Investment) shall prevent a Party from applying measures to regulate the entry or temporary stay of natural persons of the other Party in its territory, including measures necessary to protect the integrity of its territory and to ensure the orderly movement of natural persons across its borders, provided such measures are not applied in a manner so as to nullify or impair the benefits accruing to the other Party under this Agreement.<sup>15</sup>

<sup>15</sup> The sole fact of requiring a visa for natural persons of a Party and not for those of non-Parties shall not be regarded as nullifying or impairing trade in goods or services or conduct of investment activities under this Agreement.”

## **ARTICLE 15**

### **Amendments to Chapter 13 (Exceptions)**

1. The chapeau of paragraph 2 of Article 105 (General Exceptions) of the Agreement shall be replaced with the following:

“2. For the purposes of Chapter 8 (Cross-Border Trade in Services), subject to the requirement that such measures are not applied in a

manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on cross-border trade in services, nothing in this Agreement shall be construed to prevent the adoption or enforcement by either Party of measures.”

2. Paragraph 2(d) of Article 105 (General Exceptions) of the Agreement shall be replaced with the following:

“(d) inconsistent with Article 4 (National Treatment) of Chapter 8 (Cross-Border Trade in Services), provided that the difference in treatment is aimed at ensuring the equitable or effective<sup>17</sup> imposition or collection of direct taxes in respect of services or service suppliers of the other Party.”

3. A new paragraph 2(e) of Article 105 (General Exceptions) of the Agreement shall be inserted:

“(e) inconsistent with Article 5 (Most-Favoured-Nation Treatment) of Chapter 8 (Cross-Border Trade in Services), provided that the difference in treatment is the result of any tax convention.”

4. Paragraph 1(b) of Article 107 (Restrictions to Safeguard the Balance-of-Payments) of the Agreement shall be replaced with the following:

“(b) in the case of trade in services, adopt or maintain restrictions on which it has undertaken commitments, including on payments or transfers for transactions related to such commitments. It is recognised that particular pressures on the balance-of-payments of a Party in the process of economic development or economic transition may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development or economic transition.”

<sup>17</sup> Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

- (i) apply to non-resident service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's

- territory; or
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory; or
  - (iii) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
  - (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory; or
  - (v) distinguish service suppliers subject to tax on worldwide taxable items from other service suppliers, in recognition of the difference in the nature of the tax base between them; or
  - (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in sub-paragraph (d) and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.”

## **SECTION F: GENERAL PROVISIONS**

### **ARTICLE 16 General Provisions**

1. This Protocol shall enter into force on the first day of the month after the Parties have exchanged through diplomatic channels written notifications confirming the completion of their respective domestic procedures for the entry into force of this Protocol, or on such other date as the Parties may agree in writing.

2. This Protocol and its Appendices shall form an integral part of the China-Singapore FTA.

**IN WITNESS WHEREOF**, the undersigned, being duly authorised by their respective Governments, have signed this Protocol.

Done at Beijing, China, this 4<sup>th</sup> day of December 2023, in duplicate in both the English and Chinese languages, all texts being equally authentic.

**FOR THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA**      **FOR THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE**

WANG WENTAO

GAN KIMYONG