

Cambodia and Singapore Sign Protocol to Tax Treaty

2 November 2023

Report from IBFD Tax Treaties Unit

On 2 November 2023, Cambodia and Singapore signed an [amending protocol](#) to update the [Cambodia - Singapore Income Tax Treaty \(2016\)](#), in Phnom Penh. The protocol amends the text of the preamble of the treaty, adds a new article 28 (Entitlement to Benefits) in order to incorporate the OECD's Base Erosion and Profit Shifting (BEPS) standards to combat treaty abuse, and includes additional technical amendments. Further developments will be reported as they occur.

Cambodia; Singapore - Cambodia and Singapore Sign Protocol to Tax Treaty (02 Nov. 2023), News IBFD.

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