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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(EXCHANGE OF INFORMATION ARRANGEMENT)
(AMENDMENT) ORDER 2020

In exercise of the powers conferred by section 105BA of the Income Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Income Tax (Exchange of Information Arrangement) (Amendment) Order 2020 and comes into operation on 1 February 2020.

Amendment of Schedule

2. The Schedule to the Income Tax (Exchange of Information Arrangement) Order 2016 (G.N. No. S 34/2016) is amended —

(a) by inserting, immediately after the words “Article 2, paragraph 1.a.i: Income Tax” in Annex A of Part 1, the word “; and”, and by inserting immediately thereafter the following words:

“Article 2, paragraph 1.b.iii.C: Goods and Services Tax”; and

(b) by inserting, immediately after the words “Article 2” in paragraph (a) of Part 2, the words “, except in relation to Goods and Services Tax under Article 2, paragraph 1.b.iii.C”.

Made on 30 December 2019.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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