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MUTUAL ASSISTANCE IN CRIMINAL MATTERS ACT 2000

MUTUAL ASSISTANCE IN CRIMINAL MATTERS ACT 2000 (AMENDMENT OF SECOND SCHEDULE) NOTIFICATION 2025

In exercise of the powers conferred by section 47 of the Mutual Assistance in Criminal Matters Act 2000, the Minister for Law makes the following Notification:

Citation and commencement

1. This Notification is the Mutual Assistance in Criminal Matters Act 2000 (Amendment of Second Schedule) Notification 2025 and comes into operation on 8 January 2025.

Amendment of Second Schedule

2. In the Mutual Assistance in Criminal Matters Act 2000, in the Second Schedule —

(a) after item 130, insert —

“

Income Tax Act 1947 — Offences included with effect from 8 January 2025	
130A. Section 37S(3)	Giving false information to Comptroller of Income Tax, etc., to obtain, or to assist another person to obtain, cash payout under the Enterprise Innovation Scheme, etc.

130B. Section 37S(4)	Falsifying records or using contrivances, etc., to obtain, or to assist another person to obtain, cash payout under the Enterprise Innovation Scheme, etc.	”; and
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(b) after item 176, insert —

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Multinational Enterprise (Minimum Tax) Act 2024 — Offences included with effect from 8 January 2025	
176A. Section 68(3)	Making incorrect return to Comptroller of Income Tax, etc., to evade, or to assist any other person to evade, payment of MTT or DTT
176B. Section 69	Serious fraudulent tax evasion

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Made on 6 January 2025.

LUKE GOH
*Permanent Secretary,
Ministry of Law,
Singapore.*

[LAW 06/003/004; AG/LEGIS/SL/190A/2020/1]