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No. S 224

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT NO. 2) ORDER 2024

In exercise of the powers conferred by section 105K(1) of the Income Tax Act 1947, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) (Amendment No. 2) Order 2024 and comes into operation on 27 March 2024.

Amendment of paragraph 2

2. In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018 (G.N. No. S 72/2018), in paragraph 2 —

(a) in sub-paragraph (n), replace the full-stop at the end with a semi-colon; and

(b) after sub-paragraph (n), insert —

“(o) the competent authority of the country specified in the Fifteenth Schedule, starting 13 February 2024.”.

New Fifteenth Schedule

3. In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of

Country-By-Country Reports) Order 2018, after the
Fourteenth Schedule, insert —

“FIFTEENTH SCHEDULE

Paragraph 2(o)

COUNTRY

1. Papua New Guinea”.

*[G.N. Nos. S 711/2018; S 893/2018; S 546/2020;
S 959/2021; S 356/2022; S 26/2023; S 714/2023;
S 69/2024]*

Made on 25 March 2024.

LAI WEI LIN
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Ministry of Finance,
Singapore.*

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