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## No. S 26

### INCOME TAX ACT 1947

#### INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT) ORDER 2023

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) Order 2023 and comes into operation on 27 January 2023.

#### **Amendment of paragraph 2**

2. In paragraph 2 of 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) —

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

(b) after sub-paragraph (i), insert —

“(j) the competent authority of the country specified in the Tenth Schedule, starting 27 June 2022;

(k) the competent authority of the country specified in the Eleventh Schedule, starting 14 November 2022.”.

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**New Tenth and Eleventh Schedules**

**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 Ninth Schedule, insert —

“TENTH SCHEDULE

Paragraph 2(j)

COUNTRY

1. Tunisia

ELEVENTH SCHEDULE

Paragraph 2(k)

COUNTRY

1. Israel”.

*[G.N. Nos. S 711/2018; S 893/2018; S 546/2020;  
S 959/2021; S 356/2022]*

Made on 20 January 2023.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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