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No. S 263

INCOME TAX ACT 1947

INCOME TAX

**(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS)
(AMENDMENT) ORDER 2025**

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.—(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 2025 and, except for paragraph 2(a), comes into operation on 8 April 2025.

(2) Paragraph 2(a) is deemed to have come into operation on 31 December 2021.

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) replace “Part XXB” with “Part 20B”;
- (b) in sub-paragraph (q), replace the full-stop at the end with a semi-colon; and
- (c) after sub-paragraph (q), insert —

“(r) the competent authority of the country specified in the Eighteenth Schedule, starting 24 February 2025.”.

New Eighteenth 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 Seventeenth Schedule, insert —

“EIGHTEENTH SCHEDULE

Paragraph 2(r)

COUNTRY

1. Dominican Republic”.

[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; S 224/2024; S 731/2024; S 813/2024]

Made on 4 April 2025.

LAI CHUNG HAN
*Permanent Secretary (Development),
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/134/2025/6]