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**No. S 295**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (INTERNATIONAL TAX COMPLIANCE  
AGREEMENTS) (MULTILATERAL COMPETENT  
AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE  
OF FINANCIAL ACCOUNT INFORMATION)  
(AMENDMENT) ORDER 2019**

In exercise of the powers conferred by section 105K(1) of the Income Tax Act, 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 Automatic Exchange of Financial Account Information) (Amendment) Order 2019 and comes into operation on 5 April 2019.

**Amendment of paragraph 2**

2. Paragraph 2 of the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018 (G.N. No. S 29/2018) is amended by deleting the full-stop at the end of sub-paragraph (e) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(f) the competent authority of the country specified in the Sixth Schedule, with effect from and including 1 January 2019;
- (g) the competent authority of the country specified in the Seventh Schedule, with effect from and including 11 January 2019;

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- (h) the competent authority of the country specified in the Eighth Schedule, with effect from and including 1 February 2019;
- (i) the competent authority of each of the countries specified in the Ninth Schedule, with effect from and including 12 February 2019;
- (j) the competent authority of the country specified in the Tenth Schedule, with effect from and including 28 February 2019.”.

### **New Sixth to Tenth Schedules**

3. The Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018 is amended by inserting, immediately after the Fifth Schedule, the following Schedules:

#### **“SIXTH SCHEDULE**

Paragraph 2(f)

##### **COUNTRY**

1. Qatar

#### **SEVENTH SCHEDULE**

Paragraph 2(g)

##### **COUNTRY**

1. Israel

#### **EIGHTH SCHEDULE**

Paragraph 2(h)

##### **COUNTRY**

1. Antigua & Barbuda

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## NINTH SCHEDULE

Paragraph 2(i)

### COUNTRIES

1. British Virgin Islands
2. Costa Rica
3. Vanuatu

## TENTH SCHEDULE

Paragraph 2(j)

### COUNTRY

1. Monaco”.

*[G.N. Nos. S 299/2018; S 735/2018]*

Made on 2 April 2019.

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

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