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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT
AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE
OF FINANCIAL ACCOUNT INFORMATION)
(AMENDMENT) ORDER 2018

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 2018 and comes into operation on 14 May 2018.

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) (called in this Order the principal Order) is amended by deleting the full-stop at the end of sub-paragraph (b) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(c) the competent authority of each of the countries specified in the Third Schedule, with effect from and including 5 April 2018.”.

Amendment of Second Schedule

3. The Second Schedule to the principal Order is amended by inserting, immediately after item 16, the following item:

“16A. New Zealand”.

New Third Schedule

4. The principal Order is amended by inserting, immediately after the Second Schedule, the following Schedule:

“THIRD SCHEDULE

Paragraph 2(c)

COUNTRIES

1. Austria
2. China
3. Hungary
4. Malaysia
5. Panama”.

Made on 14 May 2018.

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

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