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No. S 31

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION) (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 Automatic Exchange of Financial Account Information) (Amendment) Order 2023 and comes into operation on 1 February 2023.

Amendment of paragraph 2

2. In 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) —

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

(b) after sub-paragraph (zb), insert —

“(zc) the competent authority of the country specified in the Twenty-Ninth Schedule, with effect from and including 25 April 2022;

(zd) the competent authority of the country specified in the Thirtieth Schedule, with

effect from and including 27 January 2023.”.

New Twenty-Ninth and Thirtieth Schedules

3. In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018, after the Twenty-Eighth Schedule, insert —

“TWENTY-NINTH SCHEDULE

Paragraph 2(*zc*)

COUNTRY

1. Sint Maarten

THIRTIETH SCHEDULE

Paragraph 2(*zd*)

COUNTRY

1. Jamaica”.

*[G.N. Nos. S 299/2018; S 735/2018; S 295/2019;
S 105/2020; S 395/2020; S 86/2021; S 72/2022]*

Made on 30 January 2023.

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

[AG/LEGIS/SL/134/2020/8 Vol. 2]