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No. S 356

INCOME TAX ACT 1947

INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON THE EXCHANGE OF COUNTRY-BY-COUNTRY
REPORTS) (AMENDMENT) ORDER 2022

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 2022 and comes into operation on 5 May 2022.

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 (h), replace the full-stop at the end with a semi-colon; and

(b) after sub-paragraph (h), insert —

“(i) the competent authority of each of the countries specified in the Ninth Schedule, starting 14 March 2022.”.

New Ninth Schedule

3. After the Eighth Schedule to the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018, insert —

“NINTH SCHEDULE

Paragraph 2(i)

COUNTRIES

1. Azerbaijan
2. Maldives
3. Turkey”.

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

Made on 27 April 2022.

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

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