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**No. S 40**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(COMPETENT AUTHORITY AGREEMENTS) ORDER 2017

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
  2. Declaration as international tax compliance agreements
- The Schedule
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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) (Competent Authority Agreements) Order 2017 and comes into operation on 31 January 2017.

**Declaration as international tax compliance agreements**

2. Each competent authority agreement specified in the Schedule is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 31 January 2017.

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## THE SCHEDULE

Paragraph 2

### COMPETENT AUTHORITY AGREEMENTS

1. Competent authority agreement on automatic exchange of financial account information between the competent authorities of Singapore and the United Kingdom, signed on 16 September 2016
2. Implementing arrangement between the competent authorities of Singapore and Japan on the automatic exchange of financial account information to improve international tax compliance, signed on 13 October 2016
3. Agreement between the competent authority of the Republic of Singapore and the competent authority of the Republic of South Africa on the automatic exchange of financial account information to improve international tax compliance, signed on 24 October 2016
4. Agreement between the competent authorities of Norway and Singapore on the automatic exchange of financial account information to improve international tax compliance, signed on 25 October 2016
5. Agreement between the competent authorities of Finland and Singapore on the automatic exchange of financial account information to improve international tax compliance, signed on 22 November 2016
6. Agreement between the competent authorities of Singapore and the Netherlands on the automatic exchange of financial account information to improve international tax compliance, signed on 5 December 2016
7. Agreement between the competent authorities of Singapore and Iceland on the automatic exchange of financial account information to improve international tax compliance, signed on 13 December 2016
8. Agreement between the competent authorities of Singapore and Malta on the automatic exchange of financial account information to improve international tax compliance, signed on 15 December 2016
9. Agreement between the competent authorities of Singapore and Ireland on the automatic exchange of financial account information to improve international tax compliance, signed on 20 December 2016

Made on 26 January 2017.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

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