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No. S 546

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT) ORDER 2020

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 the Exchange of Country-By-Country Reports) (Amendment) Order 2020 and comes into operation on 7 July 2020.

Amendment of paragraph 2

2. 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) 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-paragraph:

“(f) the competent authority of each of the countries specified in the Sixth Schedule, starting 4 April 2020.”.

New Sixth Schedule

3. The Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of

Country-By-Country Reports) Order 2018 is amended by inserting, immediately after the Fifth Schedule, the following Schedule:

“SIXTH SCHEDULE

Paragraph 2(f)

COUNTRIES

1. Andorra
2. Anguilla
3. Bahamas
4. British Virgin Islands
5. Hong Kong Special Administrative Region of the People’s Republic of China
6. Monaco
7. Peru
8. San Marino
9. Saudi Arabia
10. Seychelles
11. Turks and Caicos Islands
12. United Arab Emirates”.

[G.N. Nos. S 711/2018; S 893/2018]

Made on 1 July 2020.

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