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No. S 69

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT) ORDER 2024

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 2024 and comes into operation on 1 February 2024.

Amendment of paragraph 2

2. In 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), in paragraph 2 —

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

(b) after sub-paragraph (m), insert —

“(n) the competent authority of each of the countries specified in the Fourteenth Schedule, starting 8 January 2024.”.

New Fourteenth Schedule

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

“FOURTEENTH SCHEDULE

Paragraph 2(n)

COUNTRIES

1. Kenya
2. Montserrat”.

[G.N. Nos. S 711/2018; S 893/2018; S 546/2020; S 959/2021; S 356/2022; S 26/2023; S 714/2023]

Made on 30 January 2024.

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

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