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No. S 711

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 2018

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 2018 and comes into operation on 26 October 2018.

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 (b) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(c) the competent authority of each of the countries specified in the Third Schedule, starting 30 March 2018;
- (d) the competent authority of each of the countries specified in the Fourth Schedule, starting 26 July 2018.”.

New Third and Fourth Schedules

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 Second Schedule, the following Schedules:

“THIRD SCHEDULE

Paragraph 2(c)

COUNTRIES

1. Cayman Islands
2. Hungary
3. Iceland
4. Isle of Man
5. Liechtenstein
6. Mauritius
7. Pakistan
8. Romania
9. Russian Federation
10. Switzerland
11. Uruguay

FOURTH SCHEDULE

Paragraph 2(d)

COUNTRIES

1. Costa Rica
2. Malaysia”.

Made on 26 October 2018.

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

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