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First published in the *Government Gazette*, Electronic Edition, on 6 November 2023 at 5 pm.

## No. S 714

### INCOME TAX ACT 1947

#### INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT NO. 2) ORDER 2023

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 No. 2) Order 2023 and comes into operation on 6 November 2023.

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

(b) after sub-paragraph (k), insert —

“(l) the competent authority of the country specified in the Twelfth Schedule, starting 5 July 2023;

(m) the competent authority of each of the countries specified in the Thirteenth Schedule, starting 2 October 2023.”.

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**New Twelfth and Thirteenth Schedules**

**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 Eleventh Schedule, insert —

**“TWELFTH SCHEDULE**Paragraph 2(*l*)**COUNTRY**

1. Aruba

**THIRTEENTH SCHEDULE**Paragraph 2(*m*)**COUNTRIES**

1. Barbados
2. Faroe Islands
3. Thailand”.

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

Made on 3 November 2023.

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

[AG/LEGIS/SL/134/2020/8 Vol. 2]