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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY
AGREEMENT ON THE EXCHANGE
OF COUNTRY-BY-COUNTRY REPORTS) ORDER 2018

ARRANGEMENT OF PARAGRAPHS

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In exercise of the powers conferred by section 105K of the Income Tax Act, the Minister for Finance makes the following Order:

**Citation**

**1.** This Order is the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018.

**Declaration as international tax compliance agreement**

**2.** The Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports is declared as an international tax compliance agreement for the purposes of Part XXB of the Act between the Inland Revenue Authority of Singapore and the following:

(*a*) the competent authority of each of the countries specified in the First Schedule, starting 31 July 2017;

(*b*) the competent authority of each of the countries specified in the Second Schedule, starting 21 December 2017.

# FIRST SCHEDULE

<div align="right">Paragraph 2(*a*)</div>

## COUNTRIES

1.  Australia
2.  Belgium
3.  Canada
4.  Cyprus
5.  Estonia
6.  France
7.  Germany
8.  Indonesia
9.  Ireland
10. Italy
11. Japan
12. Korea
13. Latvia
14. Luxembourg
15. Mexico
16. Netherlands
17. Norway
18. Poland
19. Portugal
20. Slovak Republic
21. Slovenia
22. South Africa
23. Spain
24. United Kingdom

## SECOND SCHEDULE

Paragraph 2(*b*)

COUNTRIES

1. Argentina

2. Austria

3. Brazil

4. Bulgaria

5. Chile

6. Colombia

7. Croatia

8. Czech Republic

9. Denmark

10. Finland

11. Greece

12. Guernsey

13. India

14. Jersey

15. Lithuania

16. Malta

17. New Zealand

18. Sweden

Made on 30 January 2018.

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

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