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## No. S 72

### INCOME TAX ACT 1947

#### INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION) (AMENDMENT) ORDER 2022

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 Automatic Exchange of Financial Account Information) (Amendment) Order 2022 and comes into operation on 3 February 2022.

#### **Amendment of paragraph 2**

2. Paragraph 2 of the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018 (G.N. No. S 29/2018) is amended by deleting the full-stop at the end of sub-paragraph (w) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(x) the competent authority of the country specified in the Twenty-Fourth Schedule, with effect from and including 2 February 2021;
- (y) the competent authority of the country specified in the Twenty-Fifth Schedule, with effect from and including 14 June 2021;

- (z) the competent authority of the country specified in the Twenty-Sixth Schedule, with effect from and including 31 August 2021;
- (za) the competent authority of the country specified in the Twenty-Seventh Schedule, with effect from and including 12 November 2021;
- (zb) the competent authority of each of the countries specified in the Twenty-Eighth Schedule, with effect from and including 25 January 2022.”.

### **New Twenty-Fourth to Twenty-Eighth Schedules**

3. The Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018 is amended by inserting, immediately after the Twenty-Third Schedule, the following Schedules:

#### “TWENTY-FOURTH SCHEDULE

Paragraph 2(x)

##### COUNTRY

1. Andorra

#### TWENTY-FIFTH SCHEDULE

Paragraph 2(y)

##### COUNTRY

1. Saint Lucia

#### TWENTY-SIXTH SCHEDULE

Paragraph 2(z)

##### COUNTRY

1. Ecuador

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TWENTY-SEVENTH SCHEDULE

Paragraph 2(za)

COUNTRY

1. Kazakhstan

TWENTY-EIGHTH SCHEDULE

Paragraph 2(zb)

COUNTRIES

1. Maldives
2. New Caledonia”.

*[G.N. Nos. S 299/2018; S 735/2018; S 295/2019;  
S 105/2020; S 395/2020; S 86/2021]*

Made on 29 January 2022.

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

[AG/LEGIS/SL/134/2020/8 Vol. 1]