
First published in the Government Gazette, Electronic Edition, on 31 October 2018 at 5 pm.

No. S 735

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT
AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE
OF FINANCIAL ACCOUNT INFORMATION)
(AMENDMENT NO. 2) 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 Automatic Exchange of Financial Account Information) (Amendment No. 2) Order 2018 and comes into operation on 31 October 2018.

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

- “(d) the competent authority of each of the countries specified in the Fourth Schedule, with effect from and including 5 July 2018;
- (e) the competent authority of each of the countries specified in the Fifth Schedule, with effect from and including 21 September 2018.”.

New Fourth and Fifth 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 Third Schedule, the following Schedules:

“FOURTH SCHEDULE

Paragraph 2(d)

COUNTRIES

1. Aruba
2. Azerbaijan
3. Bahamas
4. Grenada
5. Hong Kong Special Administrative Region of the People’s Republic of China
6. Turks and Caicos Islands
7. United Arab Emirates

FIFTH SCHEDULE

Paragraph 2(e)

COUNTRIES

1. Anguilla
2. Greenland
3. Macao Special Administrative Region of the People’s Republic of China”.

[G.N. No. S 299/2018]

Made on 30 October 2018.

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

[R045.003.0012.V23; AG/LEGIS/SL/134/2015/45 Vol. 1]