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No. S 813

INCOME TAX ACT 1947

INCOME TAX

(INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT NO. 4) ORDER 2024

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. 4) Order 2024 and comes into operation on 24 October 2024.

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

(b) after sub-paragraph (p), insert —

“(q) the competent authority of each of the countries specified in the Seventeenth Schedule, starting 7 October 2024.”.

New Seventeenth Schedule

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 Sixteenth Schedule, insert —

“SEVENTEENTH SCHEDULE

Paragraph 2(q)

COUNTRIES

1. Albania
2. Georgia”.

*[G.N. Nos. S 711/2018; S 893/2018; S 546/2020;
S 959/2021; S 356/2022; S 26/2023; S 714/2023;
S 69/2024; S 224/2024; S 731/2024]*

Made on 22 October 2024.

LAI CHUNG HAN
*Permanent Secretary (Development),
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/134/2020/89]