
First published in the Government *Gazette*, Electronic Edition, on 28 December 2018 at 5 pm.

No. S 893

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT
AUTHORITY AGREEMENT ON THE EXCHANGE
OF COUNTRY-BY-COUNTRY REPORTS)
(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 the Exchange of Country-By-Country Reports) (Amendment No. 2) Order 2018 and comes into operation on 28 December 2018.

Amendment of paragraph 2

2. Paragraph 2 of 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) is amended by deleting the full-stop at the end of sub-paragraph (d) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(e) the competent authority of each of the countries specified in the Fifth Schedule, starting 12 November 2018.”.

New Fifth Schedule

3. The Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018 is amended by inserting, immediately after the Fourth Schedule, the following Schedule:

“FIFTH SCHEDULE

Paragraph 2(e)

COUNTRIES

1. Bermuda
2. China
3. Curacao
4. Nigeria
5. Qatar”.

[G.N. No. S 711/2018]

Made on 28 December 2018.

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

[R03.007.2628.V5; AG/LEGIS/SL/134/2015/45 Vol. 2]