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No. S 959

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON THE EXCHANGE OF COUNTRY-BY-COUNTRY
REPORTS) (AMENDMENT) ORDER 2021

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) Order 2021 and comes into operation on 21 December 2021.

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

- “(g) the competent authority of each of the countries specified in the Seventh Schedule, starting 1 December 2020;
- (h) the competent authority of each of the countries specified in the Eighth Schedule, starting 31 March 2021.”.

New Seventh and Eighth Schedules

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 Sixth Schedule, the following Schedules:

“SEVENTH SCHEDULE

Paragraph 2(g)

COUNTRIES

1. Panama
2. Belize

EIGHTH SCHEDULE

Paragraph 2(h)

COUNTRIES

1. Oman
2. Kazakhstan
3. Gibraltar
4. Bahrain
5. Macau Special Administrative Region of the People’s Republic of China”.

[G.N. Nos. S 711/2018; S 893/2018; S 546/2020]

Made on 19 December 2021.

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