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## **No. S 96**

### **INCOME TAX ACT 1947**

#### **INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION) (AMENDMENT) ORDER 2025**

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 2025 and comes into operation on 3 February 2025.

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

2. In 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), in paragraph 2 —

(a) in sub-paragraph (zi), replace the full-stop at the end with a semi-colon; and

(b) after sub-paragraph (zi), insert —

“(zj) the competent authority of each of the countries specified in the Thirty-Sixth Schedule, with effect from and including 19 September 2024;

(zk) the competent authority of the country specified in the Thirty-Seventh Schedule,

with effect from and including 24 September 2024;

(zl) the competent authority of the country specified in the Thirty-Eighth Schedule, with effect from and including 30 September 2024;

(zm) the competent authority of the country specified in the Thirty-Ninth Schedule, with effect from and including 1 October 2024;

(zn) the competent authority of the country specified in the Fortieth Schedule, with effect from and including 9 January 2025;

(zo) the competent authority of each of the countries specified in the Forty-First Schedule, with effect from and including 27 January 2025.”.

### **New Thirty-Sixth to Forty-First Schedules**

**3.** In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018, after the Thirty-Fifth Schedule, insert —

#### **“THIRTY-SIXTH SCHEDULE**

Paragraph 2(zj)

#### **COUNTRIES**

1. Denmark
2. Iceland
3. Ireland
4. Norway
5. South Africa

## THIRTY-SEVENTH SCHEDULE

Paragraph 2(*zk*)

## COUNTRY

1. United Kingdom

## THIRTY-EIGHTH SCHEDULE

Paragraph 2(*zl*)

## COUNTRY

1. Lithuania

## THIRTY-NINTH SCHEDULE

Paragraph 2(*zm*)

## COUNTRY

1. Latvia

## FORTIETH SCHEDULE

Paragraph 2(*zn*)

## COUNTRY

1. Finland

## FORTY-FIRST SCHEDULE

Paragraph 2(*zo*)

## COUNTRIES

1. Armenia
2. Moldova
3. Ukraine”.

*[G.N. Nos. S 299/2018; S 735/2018; S 295/2019;  
S 105/2020; S 395/2020; S 86/2021; S 72/2022;  
S 31/2023; S 68/2024]*

Made on 24 January 2025.

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[AG/LEGIS/SL/134/2025/3]