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No. S 97

INCOME TAX ACT 1947

**INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(COMPETENT AUTHORITY AGREEMENTS)
(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) (Competent Authority Agreements) (Amendment) Order 2025 and comes into operation on 1 January 2026.

Amendment of Income Tax (International Tax Compliance Agreements) (Competent Authority Agreements) Order 2017

2. In the Income Tax (International Tax Compliance Agreements) (Competent Authority Agreements) Order 2017 (G.N. No. S 40/2017), in the Schedule, delete items 1 to 6 and 9.

Amendment of Income Tax (International Tax Compliance Agreements) (Competent Authority Agreements) (No. 2) Order 2017

3. In the Income Tax (International Tax Compliance Agreements) (Competent Authority Agreements) (No. 2) Order 2017 (G.N. No. S 72/2017), in the Schedule, delete items 1, 2, 4 and 5.

Revocation

4. Revoke the Income Tax (International Tax Compliance Agreements) (Competent Authority Agreements) (No. 3) Order 2017 (G.N. No. S 288/2017).

Made on 24 January 2025.

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

[AG/LEGIS/SL/134/2025/2]