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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(COMPETENT AUTHORITY AGREEMENTS) (NO. 3)
ORDER 2017

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Declaration as international tax compliance agreements
- The Schedule
-

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) (Competent Authority Agreements) (No. 3) Order 2017 and comes into operation on 5 June 2017.

Declaration as international tax compliance agreements

2. Each competent authority agreement specified in the Schedule is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 5 June 2017.

THE SCHEDULE

Paragraph 2

COMPETENT AUTHORITY AGREEMENTS

1. Arrangement between the competent authorities of Singapore and New Zealand on the automatic exchange of financial account information to improve international tax compliance, signed on 22 December 2016
2. Agreement between the competent authorities of Singapore and Estonia on the automatic exchange of financial account information to improve international tax compliance, signed on 14 February 2017
3. Agreement between the competent authorities of Singapore and Lithuania on the automatic exchange of financial account information to improve international tax compliance, signed on 23 February 2017
4. Agreement between the competent authorities of Singapore and Denmark on the automatic exchange of financial account information to improve international tax compliance, signed on 13 March 2017

Made on 1 June 2017.

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

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