
First published in the Government *Gazette*, Electronic Edition, on 12 January 2018 at 5 pm.

No. S 29

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY
AGREEMENT ON AUTOMATIC EXCHANGE
OF FINANCIAL ACCOUNT INFORMATION) ORDER 2018**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Declaration as international tax compliance agreement
The Schedules
-

In exercise of the powers conferred by section 105K(1) of the Income Tax Act, the Minister for Finance makes the following Order:

Citation

1. This Order is the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018.

Declaration as international tax compliance agreement

2. The Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information is declared as an international tax compliance agreement for the purposes of Part XXB of the Act between the Inland Revenue Authority of Singapore and the following:

- (a) the competent authority of each of the countries specified in the First Schedule, with effect from and including 7 August 2017;

(b) the competent authority of each of the countries specified in the Second Schedule, with effect from and including 21 December 2017;

[S 299/2018 wef 14/05/2018]

(c) the competent authority of each of the countries specified in the Third Schedule, with effect from and including 5 April 2018;

[S 299/2018 wef 14/05/2018]

[S 735/2018 wef 31/10/2018]

(d) the competent authority of each of the countries specified in the Fourth Schedule, with effect from and including 5 July 2018;

[S 735/2018 wef 31/10/2018]

(e) the competent authority of each of the countries specified in the Fifth Schedule, with effect from and including 21 September 2018.

[S 735/2018 wef 31/10/2018]

FIRST SCHEDULE

Paragraph 2(a)

COUNTRIES

1. Belgium
2. Brazil
3. Bulgaria
4. Canada
5. Cyprus
6. Faroe Islands
7. Gibraltar
8. Greece
9. Guernsey
10. India
11. Indonesia
12. Isle of Man
13. Jersey

FIRST SCHEDULE — *continued*

14. Luxembourg
15. Mexico
16. Portugal
17. Slovak Republic
18. Spain
19. Uruguay

SECOND SCHEDULE

Paragraph 2(b)

COUNTRIES

1. Argentina
2. Barbados
3. Bermuda
4. Cayman Islands
5. Chile
6. Colombia
7. Cook Islands
8. Croatia
9. Curacao
10. Czech Republic
11. France
12. Germany
13. Lebanon
14. Liechtenstein
15. Montserrat
16. Nauru
- 16A. New Zealand
17. Pakistan
18. Poland
19. Romania
20. Russian Federation
21. Saint Vincent and the Grenadines
22. San Marino
23. Saudi Arabia
24. Seychelles
25. Slovenia
26. Sweden

[S 299/2018 wef 14/05/2018]

THIRD SCHEDULE

Paragraph 2(c)

COUNTRIES

1. Austria
2. China
3. Hungary
4. Malaysia
5. Panama

[S 299/2018 wef 14/05/2018]

FOURTH SCHEDULE

Paragraph 2(d)

COUNTRIES

1. Aruba
2. Azerbaijan
3. Bahamas
4. Grenada
5. Hong Kong Special Administrative Region of the People's Republic of China
6. Turks and Caicos Islands
7. United Arab Emirates

[S 735/2018 wef 31/10/2018]

FIFTH SCHEDULE

Paragraph 2(e)

COUNTRIES

1. Anguilla
2. Greenland
3. Macao Special Administrative Region of the People's Republic of China

[S 735/2018 wef 31/10/2018]

Made on 12 January 2018.

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Singapore.*

[R045.003.0012.V23; AG/LEGIS/SL/134/2015/45 Vol. 1]