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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

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-

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]

[S 295/2019 wef 05/04/2019]

(f) the competent authority of the country specified in the Sixth Schedule, with effect from and including 1 January 2019;

[S 295/2019 wef 05/04/2019]

(g) the competent authority of the country specified in the Seventh Schedule, with effect from and including 11 January 2019;

[S 295/2019 wef 05/04/2019]

(h) the competent authority of the country specified in the Eighth Schedule, with effect from and including 1 February 2019;

[S 295/2019 wef 05/04/2019]

(i) the competent authority of each of the countries specified in the Ninth Schedule, with effect from and including 12 February 2019;

[S 295/2019 wef 05/04/2019]

(j) the competent authority of the country specified in the Tenth Schedule, with effect from and including 28 February 2019.

[S 295/2019 wef 05/04/2019]

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
14. Luxembourg
15. Mexico
16. Portugal
17. Slovak Republic

FIRST SCHEDULE — *continued*

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

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THIRD SCHEDULE

Paragraph 2(c)

COUNTRIES

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

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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

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FIFTH SCHEDULE

Paragraph 2(e)

COUNTRIES

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

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SIXTH SCHEDULE

Paragraph 2(f)

COUNTRY

1. Qatar

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SEVENTH SCHEDULE

Paragraph 2(g)

COUNTRY

1. Israel

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EIGHTH SCHEDULE

Paragraph 2(h)

COUNTRY

1. Antigua & Barbuda

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NINTH SCHEDULE

Paragraph 2(i)

COUNTRIES

1. British Virgin Islands
2. Costa Rica
3. Vanuatu

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TENTH SCHEDULE

Paragraph 2(j)

COUNTRY

1. Monaco

[S 295/2019 wef 05/04/2019]

Made on 12 January 2018.

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

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