

---

---

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]*  
*[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]*  
*[S 105/2020 wef 11/02/2020]*
- (k) the competent authority of each of the countries specified in the Eleventh Schedule, with effect from and including 23 January 2019;  
*[S 105/2020 wef 11/02/2020]*
- (l) the competent authority of the country specified in the Twelfth Schedule, with effect from and including 19 February 2019;  
*[S 105/2020 wef 11/02/2020]*
- (m) the competent authority of the country specified in the Thirteenth Schedule, with effect from and including 15 April 2019;  
*[S 105/2020 wef 11/02/2020]*
- (n) the competent authority of the country specified in the Fourteenth Schedule, with effect from and including 26 May 2019;  
*[S 105/2020 wef 11/02/2020]*
- (o) the competent authority of the country specified in the Fifteenth Schedule, with effect from and including 27 June 2019;  
*[S 105/2020 wef 11/02/2020]*
- (p) the competent authority of the country specified in the Sixteenth Schedule, with effect from and including 14 October 2019;  
*[S 105/2020 wef 11/02/2020]*
- (q) the competent authority of the country specified in the Seventeenth Schedule, with effect from and including 17 January 2020;  
*[S 105/2020 wef 11/02/2020]*  
*[S 395/2020 wef 27/05/2020]*

- 
- 
- (r) the competent authority of the country specified in the Eighteenth Schedule, with effect from and including 8 May 2020;  
*[S 395/2020 wef 27/05/2020]*  
*[S 86/2021 wef 09/02/2021]*
- (s) the competent authority of the country specified in the Nineteenth Schedule, with effect from and including 3 February 2020;  
*[S 86/2021 wef 09/02/2021]*
- (t) the competent authority of the country specified in the Twentieth Schedule, with effect from and including 16 June 2020;  
*[S 86/2021 wef 09/02/2021]*
- (u) the competent authority of the country specified in the Twenty-First Schedule, with effect from and including 17 September 2020;  
*[S 86/2021 wef 09/02/2021]*
- (v) the competent authority of the country specified in the Twenty-Second Schedule, with effect from and including 19 October 2020;  
*[S 86/2021 wef 09/02/2021]*
- (w) the competent authority of each of the countries specified in the Twenty-Third Schedule, with effect from and including 21 January 2021;  
*[S 86/2021 wef 09/02/2021]*  
*[S 72/2022 wef 03/02/2022]*
- (x) the competent authority of the country specified in the Twenty-Fourth Schedule, with effect from and including 2 February 2021;  
*[S 72/2022 wef 03/02/2022]*
- (y) the competent authority of the country specified in the Twenty-Fifth Schedule, with effect from and including 14 June 2021;  
*[S 72/2022 wef 03/02/2022]*
- (z) the competent authority of the country specified in the Twenty-Sixth Schedule, with effect from and including 31 August 2021;  
*[S 72/2022 wef 03/02/2022]*

---

---

(za) the competent authority of the country specified in the Twenty-Seventh Schedule, with effect from and including 12 November 2021;

*[S 72/2022 wef 03/02/2022]*

(zb) the competent authority of each of the countries specified in the Twenty-Eighth Schedule, with effect from and including 25 January 2022.

*[S 72/2022 wef 03/02/2022]*

## 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
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]*

---

---

SIXTH SCHEDULE

Paragraph 2(f)

COUNTRY

1. Qatar

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

SEVENTH SCHEDULE

Paragraph 2(g)

COUNTRY

1. Israel

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

EIGHTH SCHEDULE

Paragraph 2(h)

COUNTRY

1. Antigua & Barbuda

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

NINTH SCHEDULE

Paragraph 2(i)

COUNTRIES

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

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

TENTH SCHEDULE

Paragraph 2(j)

COUNTRY

1. Monaco

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

---

---

## ELEVENTH SCHEDULE

Paragraph 2(k)

### COUNTRIES

1. Australia
2. Estonia
3. Italy
4. Korea
5. Netherlands

*[S 105/2020 wef 11/02/2020]*

## TWELFTH SCHEDULE

Paragraph 2(l)

### COUNTRY

1. Mauritius

*[S 105/2020 wef 11/02/2020]*

## THIRTEENTH SCHEDULE

Paragraph 2(m)

### COUNTRY

1. Belize

*[S 105/2020 wef 11/02/2020]*

## FOURTEENTH SCHEDULE

Paragraph 2(n)

### COUNTRY

1. Bahrain

*[S 105/2020 wef 11/02/2020]*

## FIFTEENTH SCHEDULE

Paragraph 2(o)

### COUNTRY

1. Kuwait

*[S 105/2020 wef 11/02/2020]*

SIXTEENTH SCHEDULE

Paragraph 2(p)

COUNTRY

1. Ghana

*[S 105/2020 wef 11/02/2020]*

SEVENTEENTH SCHEDULE

Paragraph 2(q)

COUNTRY

1. Dominica

*[S 105/2020 wef 11/02/2020]*

EIGHTEENTH SCHEDULE

Paragraph 2(r)

COUNTRY

1. Japan

*[S 395/2020 wef 27/05/2020]*

NINETEENTH SCHEDULE

Paragraph 2(s)

COUNTRY

1. Turkey

*[S 86/2021 wef 09/02/2021]*

TWENTIETH SCHEDULE

Paragraph 2(t)

COUNTRY

1. Nigeria

*[S 86/2021 wef 09/02/2021]*

---

---

**TWENTY-FIRST SCHEDULE**

Paragraph 2(u)

**COUNTRY**

1. Oman

*[S 86/2021 wef 09/02/2021]***TWENTY-SECOND SCHEDULE**

Paragraph 2(v)

**COUNTRY**

1. Albania

*[S 86/2021 wef 09/02/2021]***TWENTY-THIRD SCHEDULE**

Paragraph 2(w)

**COUNTRIES**

1. Brunei Darussalam
2. Peru

*[S 86/2021 wef 09/02/2021]***TWENTY-FOURTH SCHEDULE**

Paragraph 2(x)

**COUNTRY**

1. Andorra

*[S 72/2022 wef 03/02/2022]***TWENTY-FIFTH SCHEDULE**

Paragraph 2(y)

**COUNTRY**

1. Saint Lucia

*[S 72/2022 wef 03/02/2022]*

---

---

TWENTY-SIXTH SCHEDULE

Paragraph 2(z)

COUNTRY

1. Ecuador

*[S 72/2022 wef 03/02/2022]*

TWENTY-SEVENTH SCHEDULE

Paragraph 2(za)

COUNTRY

1. Kazakhstan

*[S 72/2022 wef 03/02/2022]*

TWENTY-EIGHTH SCHEDULE

Paragraph 2(zb)

COUNTRIES

1. Maldives
2. New Caledonia

*[S 72/2022 wef 03/02/2022]*

Made on 12 January 2018.

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

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