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**No. S 505**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(COMPETENT AUTHORITY AGREEMENT)  
ORDER 2019

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Declaration as international tax compliance agreement
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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) (Competent Authority Agreement) Order 2019.

**Declaration as international tax compliance agreement**

2. The Agreement between the Republic of Singapore and the Swiss Confederation on the Automatic Exchange of Financial Account Information to Improve International Tax Compliance, signed on 17 July 2017, is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 1 August 2019.

Made on 22 July 2019.

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

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