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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(PRESCRIBED PURPOSE UNDER SECTION 6(4B))
RULES 2021

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Prescribed purpose under section 6(4B) of Act
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In exercise of the powers conferred by section 7 of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Prescribed Purpose under Section 6(4B)) Rules 2021 and come into operation on 31 August 2021.

Prescribed purpose under section 6(4B) of Act

2. The disclosure of any information concerning any person to an authorised officer of the government of another country for the purpose of, or in the course of, the person's participation in the Organisation for Economic Co-operation and Development's International Compliance Assurance Programme is a prescribed purpose under section 6(4B) of the Act.

Made on 24 August 2021.

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

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(To be presented to Parliament under section 7(2) of the Income Tax Act).