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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(COMPETENT AUTHORITY AGREEMENTS) (NO. 2)
ORDER 2017**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
2. Declaration as international tax compliance agreements
The Schedule

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

Citation and commencement

1. This Order is the Income Tax (International Tax Compliance Agreements) (Competent Authority Agreements) (No. 2) Order 2017 and comes into operation on 27 February 2017.

Declaration as international tax compliance agreements

2. Each competent authority agreement specified in the Schedule is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 27 February 2017.

THE SCHEDULE

Paragraph 2

COMPETENT AUTHORITY AGREEMENTS

1. Agreement between the competent authorities of Singapore and Australia on the automatic exchange of financial account information to improve international tax compliance, signed on 6 September 2016
2. Agreement between the competent authorities of Singapore and the Republic of Korea on the automatic exchange of financial account information to improve international tax compliance, signed on 14 October 2016
3. Agreement between the competent authorities of Singapore and Italy on the automatic exchange of financial account information to improve international tax compliance, signed on 3 November 2016
4. Agreement between the competent authorities of Singapore and Canada on the automatic exchange of financial account information to improve international tax compliance, signed on 16 November 2016
5. Agreement between the competent authorities of Singapore and Latvia on the automatic exchange of financial account information to improve international tax compliance, signed on 20 December 2016

Made on 22 February 2017.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
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