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## No. S 72

### INCOME TAX ACT (CHAPTER 134)

#### INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) ORDER 2018

##### ARRANGEMENT OF PARAGRAPHS

###### Paragraph

1. Citation
  2. Declaration as international tax compliance agreement
    - First Schedule — Countries
    - Second Schedule — Countries
    - Third Schedule — Countries
    - Fourth Schedule — Countries
    - Fifth Schedule — Countries
    - The Schedules
- 

In exercise of the powers conferred by section 105K 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 the Exchange of Country-By-Country Reports) Order 2018.

###### **Declaration as international tax compliance agreement**

2. The Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports 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:

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- (a) the competent authority of each of the countries specified in the First Schedule, starting 31 July 2017;
- (b) the competent authority of each of the countries specified in the Second Schedule, starting 21 December 2017;  
*[S 711/2018 wef 26/10/2018]*
- (c) the competent authority of each of the countries specified in the Third Schedule, starting 30 March 2018;  
*[S 711/2018 wef 26/10/2018]*
- (d) the competent authority of each of the countries specified in the Fourth Schedule, starting 26 July 2018;  
*[S 711/2018 wef 26/10/2018]*  
*[S 893/2018 wef 28/12/2018]*
- (e) the competent authority of each of the countries specified in the Fifth Schedule, starting 12 November 2018.  
*[S 893/2018 wef 28/12/2018]*

## FIRST SCHEDULE

Paragraph 2(a)

### COUNTRIES

1. Australia
2. Belgium
3. Canada
4. Cyprus
5. Estonia
6. France
7. Germany
8. Indonesia
9. Ireland
10. Italy
11. Japan
12. Korea
13. Latvia
14. Luxembourg

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FIRST SCHEDULE — *continued*

15. Mexico
16. Netherlands
17. Norway
18. Poland
19. Portugal
20. Slovak Republic
21. Slovenia
22. South Africa
23. Spain
24. United Kingdom

SECOND SCHEDULE

Paragraph 2(b)

COUNTRIES

1. Argentina
2. Austria
3. Brazil
4. Bulgaria
5. Chile
6. Colombia
7. Croatia
8. Czech Republic
9. Denmark
10. Finland
11. Greece
12. Guernsey
13. India
14. Jersey
15. Lithuania
16. Malta

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SECOND SCHEDULE — *continued*

17. New Zealand
18. Sweden

THIRD SCHEDULE

Paragraph 2(c)

COUNTRIES

1. Cayman Islands
2. Hungary
3. Iceland
4. Isle of Man
5. Liechtenstein
6. Mauritius
7. Pakistan
8. Romania
9. Russian Federation
10. Switzerland
11. Uruguay

*[S 711/2018 wef 26/10/2018]*

FOURTH SCHEDULE

Paragraph 2(d)

COUNTRIES

1. Costa Rica
2. Malaysia

*[S 711/2018 wef 26/10/2018]*

FIFTH SCHEDULE

Paragraph 2(e)

COUNTRIES

1. Bermuda
2. China

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FIFTH SCHEDULE — *continued*

3. Curacao
4. Nigeria
5. Qatar

*[S 893/2018 wef 28/12/2018]*

Made on 30 January 2018.

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

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