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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  
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:

- (a) the competent authority of each of the countries specified in the First Schedule, starting 31 July 2017;

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- (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]*  
*[S 546/2020 wef 07/07/2020]*
- (f) the competent authority of each of the countries specified in the Sixth Schedule, starting 4 April 2020;  
*[S 546/2020 wef 07/07/2020]*  
*[S 959/2021 wef 21/12/2021]*
- (g) the competent authority of each of the countries specified in the Seventh Schedule, starting 1 December 2020;  
*[S 959/2021 wef 21/12/2021]*
- (h) the competent authority of each of the countries specified in the Eighth Schedule, starting 31 March 2021;  
*[S 959/2021 wef 21/12/2021]*  
*[S 356/2022 wef 05/05/2022]*
- (i) the competent authority of each of the countries specified in the Ninth Schedule, starting 14 March 2022;  
*[S 356/2022 wef 05/05/2022]*  
*[S 26/2023 wef 27/01/2023]*
- (j) the competent authority of the country specified in the Tenth Schedule, starting 27 June 2022;  
*[S 26/2023 wef 27/01/2023]*
- (k) the competent authority of the country specified in the Eleventh Schedule, starting 14 November 2022.  
*[S 26/2023 wef 27/01/2023]*

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

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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
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

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THIRD SCHEDULE — *continued*

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
3. Curacao
4. Nigeria
5. Qatar

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

SIXTH SCHEDULE

Paragraph 2(f)

COUNTRIES

1. Andorra
2. Anguilla
3. Bahamas
4. British Virgin Islands

SIXTH SCHEDULE — *continued*

5. Hong Kong Special Administrative Region of the People's Republic of China
6. Monaco
7. Peru
8. San Marino
9. Saudi Arabia
10. Seychelles
11. Turks and Caicos Islands
12. United Arab Emirates

*[S 546/2020 wef 07/07/2020]*

## SEVENTH SCHEDULE

Paragraph 2(g)

## COUNTRIES

1. Panama
2. Belize

*[S 959/2021 wef 21/12/2021]*

## EIGHTH SCHEDULE

Paragraph 2(h)

## COUNTRIES

1. Oman
2. Kazakhstan
3. Gibraltar
4. Bahrain
5. Macau Special Administrative Region of the People's Republic of China

*[S 959/2021 wef 21/12/2021]*

## NINTH SCHEDULE

Paragraph 2(i)

## COUNTRIES

1. Azerbaijan

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NINTH SCHEDULE — *continued*

2. Maldives
3. Turkey

*[S 356/2022 wef 05/05/2022]*

TENTH SCHEDULE

Paragraph 2(j)

COUNTRY

1. Tunisia

*[S 26/2023 wef 27/01/2023]*

ELEVENTH SCHEDULE

Paragraph 2(k)

COUNTRY

1. Israel

*[S 26/2023 wef 27/01/2023]*

Made on 30 January 2018.

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

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