

**Income Tax (International Tax Compliance Agreements) (Multilateral
Competent Authority Agreement on the Exchange of Country-By-Country
Reports) Order 2018**

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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

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;
- (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]

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