

Income Tax (Prescribed Purpose under Section 6(4B)) Rules 2021

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No. S 652

INCOME TAX ACT (CHAPTER 134)

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

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.