
First published in the Government *Gazette*, Electronic Edition, on 9 February 2021 at 5 pm.

No. S 86

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT
INFORMATION) (AMENDMENT) ORDER 2021**

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) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) (Amendment) Order 2021 and comes into operation on 9 February 2021.

Amendment of paragraph 2

2. Paragraph 2 of the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018 (G.N. No. S 29/2018) is amended by deleting the full-stop at the end of sub-paragraph (r) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(s) the competent authority of the country specified in the Nineteenth Schedule, with effect from and including 3 February 2020;
- (t) the competent authority of the country specified in the Twentieth Schedule, with effect from and including 16 June 2020;