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**No. S 959**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(MULTILATERAL COMPETENT AUTHORITY AGREEMENT  
ON THE EXCHANGE OF COUNTRY-BY-COUNTRY  
REPORTS) (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 the Exchange of Country-By-Country Reports) (Amendment) Order 2021 and comes into operation on 21 December 2021.

**Amendment of paragraph 2**

2. Paragraph 2 of the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018 (G.N. No. S 72/2018) is amended by deleting the full-stop at the end of sub-paragraph (f) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(g) the competent authority of each of the countries specified in the Seventh Schedule, starting 1 December 2020;
- (h) the competent authority of each of the countries specified in the Eighth Schedule, starting 31 March 2021.”.