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**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 2020**

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 2020 and comes into operation on 7 July 2020.

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 (e) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(f) the competent authority of each of the countries specified in the Sixth Schedule, starting 4 April 2020.”.

New Sixth Schedule

3. The Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of