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No. S 893

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT
AUTHORITY AGREEMENT ON THE EXCHANGE
OF COUNTRY-BY-COUNTRY REPORTS)
(AMENDMENT NO. 2) ORDER 2018**

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 No. 2) Order 2018 and comes into operation on 28 December 2018.

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

“(e) the competent authority of each of the countries specified in the Fifth Schedule, starting 12 November 2018.”.