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No. S 711

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 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) Order 2018 and comes into operation on 26 October 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 (b) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(c) the competent authority of each of the countries specified in the Third Schedule, starting 30 March 2018;
- (d) the competent authority of each of the countries specified in the Fourth Schedule, starting 26 July 2018.”.