
First published in the Government *Gazette*, Electronic Edition, on 3rd December 2012 at 5:00 pm.

No. S 595

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX ACT
(AMENDMENT OF EIGHTH SCHEDULE)
ORDER 2012**

In exercise of the powers conferred by section 106(3) of the Income Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Income Tax Act (Amendment of Eighth Schedule) Order 2012 and shall come into operation on 3rd December 2012.

Amendment of Eighth Schedule

2. The Eighth Schedule to the Income Tax Act is amended —

- (a) by deleting the words “the relevance of the information to the purpose of the request,” in paragraph 4;
- (b) by deleting the word “The” in paragraph 6 and substituting the words “To the extent known, the”;
- (c) by deleting the words “including getting the information directly from the person in relation to whom the information is requested” in paragraph 8 and substituting the words “except those that would give rise to disproportionate difficulties”; and
- (d) by deleting paragraph 9.