
First published in the *Government Gazette*, Electronic Edition, on 3 February 2022 at 5 pm.

No. S 72

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION) (AMENDMENT) ORDER 2022

In exercise of the powers conferred by section 105K(1) of the Income Tax Act 1947, 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 Automatic Exchange of Financial Account Information) (Amendment) Order 2022 and comes into operation on 3 February 2022.

Amendment of paragraph 2

2. Paragraph 2 of the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018 (G.N. No. S 29/2018) is amended by deleting the full-stop at the end of sub-paragraph (w) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(x) the competent authority of the country specified in the Twenty-Fourth Schedule, with effect from and including 2 February 2021;
- (y) the competent authority of the country specified in the Twenty-Fifth Schedule, with effect from and including 14 June 2021;