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No. S 29

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (INTERNATIONAL TAX COMPLIANCE
AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY
AGREEMENT ON AUTOMATIC EXCHANGE
OF FINANCIAL ACCOUNT INFORMATION) ORDER 2018**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Declaration as international tax compliance agreement
- The Schedules
-

In exercise of the powers conferred by section 105K(1) of the Income Tax Act, the Minister for Finance makes the following Order:

Citation

1. This Order is the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018.

Declaration as international tax compliance agreement

2. The Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information is declared as an international tax compliance agreement for the purposes of Part XXB of the Act between the Inland Revenue Authority of Singapore and the following:

- (a) the competent authority of each of the countries specified in the First Schedule, with effect from and including 7 August 2017;

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- (b) the competent authority of each of the countries specified in the Second Schedule, with effect from and including 21 December 2017;
[S 299/2018 wef 14/05/2018]
- (c) the competent authority of each of the countries specified in the Third Schedule, with effect from and including 5 April 2018;
[S 299/2018 wef 14/05/2018]
[S 735/2018 wef 31/10/2018]
- (d) the competent authority of each of the countries specified in the Fourth Schedule, with effect from and including 5 July 2018;
[S 735/2018 wef 31/10/2018]
- (e) the competent authority of each of the countries specified in the Fifth Schedule, with effect from and including 21 September 2018;
[S 735/2018 wef 31/10/2018]
[S 295/2019 wef 05/04/2019]
- (f) the competent authority of the country specified in the Sixth Schedule, with effect from and including 1 January 2019;
[S 295/2019 wef 05/04/2019]
- (g) the competent authority of the country specified in the Seventh Schedule, with effect from and including 11 January 2019;
[S 295/2019 wef 05/04/2019]
- (h) the competent authority of the country specified in the Eighth Schedule, with effect from and including 1 February 2019;
[S 295/2019 wef 05/04/2019]
- (i) the competent authority of each of the countries specified in the Ninth Schedule, with effect from and including 12 February 2019;
[S 295/2019 wef 05/04/2019]

- (j) the competent authority of the country specified in the Tenth Schedule, with effect from and including 28 February 2019;

[S 295/2019 wef 05/04/2019]

[S 105/2020 wef 11/02/2020]

- (k) the competent authority of each of the countries specified in the Eleventh Schedule, with effect from and including 23 January 2019;

[S 105/2020 wef 11/02/2020]

- (l) the competent authority of the country specified in the Twelfth Schedule, with effect from and including 19 February 2019;

[S 105/2020 wef 11/02/2020]

- (m) the competent authority of the country specified in the Thirteenth Schedule, with effect from and including 15 April 2019;

[S 105/2020 wef 11/02/2020]

- (n) the competent authority of the country specified in the Fourteenth Schedule, with effect from and including 26 May 2019;

[S 105/2020 wef 11/02/2020]

- (o) the competent authority of the country specified in the Fifteenth Schedule, with effect from and including 27 June 2019;

[S 105/2020 wef 11/02/2020]

- (p) the competent authority of the country specified in the Sixteenth Schedule, with effect from and including 14 October 2019;

[S 105/2020 wef 11/02/2020]

- (q) the competent authority of the country specified in the Seventeenth Schedule, with effect from and including 17 January 2020;

[S 105/2020 wef 11/02/2020]

[S 395/2020 wef 27/05/2020]

- (r) the competent authority of the country specified in the Eighteenth Schedule, with effect from and including 8 May 2020;

[S 395/2020 wef 27/05/2020]

[S 86/2021 wef 09/02/2021]

- (s) the competent authority of the country specified in the Nineteenth Schedule, with effect from and including 3 February 2020;

[S 86/2021 wef 09/02/2021]

- (t) the competent authority of the country specified in the Twentieth Schedule, with effect from and including 16 June 2020;

[S 86/2021 wef 09/02/2021]

- (u) the competent authority of the country specified in the Twenty-First Schedule, with effect from and including 17 September 2020;

[S 86/2021 wef 09/02/2021]

- (v) the competent authority of the country specified in the Twenty-Second Schedule, with effect from and including 19 October 2020;

[S 86/2021 wef 09/02/2021]

- (w) the competent authority of each of the countries specified in the Twenty-Third Schedule, with effect from and including 21 January 2021;

[S 86/2021 wef 09/02/2021]

[S 72/2022 wef 03/02/2022]

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

[S 72/2022 wef 03/02/2022]

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

[S 72/2022 wef 03/02/2022]

- (z) the competent authority of the country specified in the Twenty-Sixth Schedule, with effect from and including 31 August 2021;

[S 72/2022 wef 03/02/2022]

- (za) the competent authority of the country specified in the Twenty-Seventh Schedule, with effect from and including 12 November 2021;
[S 72/2022 wef 03/02/2022]
- (zb) the competent authority of each of the countries specified in the Twenty-Eighth Schedule, with effect from and including 25 January 2022;
[S 72/2022 wef 03/02/2022]
[S 31/2023 wef 01/02/2023]
- (zc) the competent authority of the country specified in the Twenty-Ninth Schedule, with effect from and including 25 April 2022;
[S 31/2023 wef 01/02/2023]
- (zd) the competent authority of the country specified in the Thirtieth Schedule, with effect from and including 27 January 2023;
[S 31/2023 wef 01/02/2023]
[S 68/2024 wef 01/02/2024]
- (ze) the competent authority of the country specified in the Thirty-First Schedule, with effect from and including 29 May 2023;
[S 68/2024 wef 01/02/2024]
- (zf) the competent authority of the country specified in the Thirty-Second Schedule, with effect from and including 30 May 2023;
[S 68/2024 wef 01/02/2024]
- (zg) the competent authority of the country specified in the Thirty-Third Schedule, with effect from and including 1 September 2023;
[S 68/2024 wef 01/02/2024]
- (zh) the competent authority of the country specified in the Thirty-Fourth Schedule, with effect from and including 1 January 2024;
[S 68/2024 wef 01/02/2024]

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- (zi) the competent authority of each of the countries specified in the Thirty-Fifth Schedule, with effect from and including 26 January 2024;
[S 68/2024 wef 01/02/2024]
[S 96/2025 wef 03/02/2025]
- (zj) the competent authority of each of the countries specified in the Thirty-Sixth Schedule, with effect from and including 19 September 2024;
[S 96/2025 wef 03/02/2025]
- (zk) the competent authority of the country specified in the Thirty-Seventh Schedule, with effect from and including 24 September 2024;
[S 96/2025 wef 03/02/2025]
- (zl) the competent authority of the country specified in the Thirty-Eighth Schedule, with effect from and including 30 September 2024;
[S 96/2025 wef 03/02/2025]
- (zm) the competent authority of the country specified in the Thirty-Ninth Schedule, with effect from and including 1 October 2024;
[S 96/2025 wef 03/02/2025]
- (zn) the competent authority of the country specified in the Fortieth Schedule, with effect from and including 9 January 2025;
[S 96/2025 wef 03/02/2025]
- (zo) the competent authority of each of the countries specified in the Forty-First Schedule, with effect from and including 27 January 2025;
[S 96/2025 wef 03/02/2025]
[S 57/2026 wef 02/02/2026]
- (zp) the competent authority of the country specified in the Forty-Second Schedule, with effect from and including 17 September 2025;
[S 57/2026 wef 02/02/2026]
- (zq) the competent authority of each of the countries specified in the Forty-Third Schedule, with effect from and including 30 January 2026.
[S 57/2026 wef 02/02/2026]

FIRST SCHEDULE

Paragraph 2(a)

COUNTRIES

1. Belgium
2. Brazil
3. Bulgaria
4. Canada
5. Cyprus
6. Faroe Islands
7. Gibraltar
8. Greece
9. Guernsey
10. India
11. Indonesia
12. Isle of Man
13. Jersey
14. Luxembourg
15. Mexico
16. Portugal
17. Slovak Republic
18. Spain
19. Uruguay

SECOND SCHEDULE

Paragraph 2(b)

COUNTRIES

1. Argentina
2. Barbados
3. Bermuda
4. Cayman Islands
5. Chile
6. Colombia
7. Cook Islands
8. Croatia
9. Curacao
10. Czech Republic
11. France
12. Germany
13. Lebanon
14. Liechtenstein
15. Montserrat
16. Nauru
- 16A. New Zealand

[S 299/2018 wef 14/05/2018]

17. Pakistan
18. Poland
19. Romania
20. Russian Federation
21. Saint Vincent and the Grenadines
22. San Marino
23. Saudi Arabia
24. Seychelles
25. Slovenia
26. Sweden

THIRD SCHEDULE

Paragraph 2(c)

COUNTRIES

1. Austria
2. China
3. Hungary
4. Malaysia
5. Panama

[S 299/2018 wef 14/05/2018]

FOURTH SCHEDULE

Paragraph 2(d)

COUNTRIES

1. Aruba
2. Azerbaijan
3. Bahamas
4. Grenada
5. Hong Kong Special Administrative Region of the People's Republic of China
6. Turks and Caicos Islands
7. United Arab Emirates

[S 735/2018 wef 31/10/2018]

FIFTH SCHEDULE

Paragraph 2(e)

COUNTRIES

1. Anguilla
2. Greenland
3. Macao Special Administrative Region of the People's Republic of China

[S 735/2018 wef 31/10/2018]

SIXTH SCHEDULE

Paragraph 2(f)

COUNTRY

1. Qatar

[S 295/2019 wef 05/04/2019]

SEVENTH SCHEDULE

Paragraph 2(g)

COUNTRY

1. Israel

[S 295/2019 wef 05/04/2019]

EIGHTH SCHEDULE

Paragraph 2(h)

COUNTRY

1. Antigua & Barbuda

[S 295/2019 wef 05/04/2019]

NINTH SCHEDULE

Paragraph 2(i)

COUNTRIES

1. British Virgin Islands
2. Costa Rica
3. Vanuatu

[S 295/2019 wef 05/04/2019]

TENTH SCHEDULE

Paragraph 2(j)

COUNTRY

1. Monaco

[S 295/2019 wef 05/04/2019]

ELEVENTH SCHEDULE

Paragraph 2(*k*)

COUNTRIES

1. Australia
2. Estonia
3. Italy
4. Korea
5. Netherlands

[S 105/2020 wef 11/02/2020]

TWELFTH SCHEDULE

Paragraph 2(*l*)

COUNTRY

1. Mauritius

[S 105/2020 wef 11/02/2020]

THIRTEENTH SCHEDULE

Paragraph 2(*m*)

COUNTRY

1. Belize

[S 105/2020 wef 11/02/2020]

FOURTEENTH SCHEDULE

Paragraph 2(*n*)

COUNTRY

1. Bahrain

[S 105/2020 wef 11/02/2020]

FIFTEENTH SCHEDULE

Paragraph 2(*o*)

COUNTRY

1. Kuwait

[S 105/2020 wef 11/02/2020]

SIXTEENTH SCHEDULE

Paragraph 2(p)

COUNTRY

1. Ghana

[S 105/2020 wef 11/02/2020]

SEVENTEENTH SCHEDULE

Paragraph 2(q)

COUNTRY

1. Dominica

[S 105/2020 wef 11/02/2020]

EIGHTEENTH SCHEDULE

Paragraph 2(r)

COUNTRY

1. Japan

[S 395/2020 wef 27/05/2020]

NINETEENTH SCHEDULE

Paragraph 2(s)

COUNTRY

1. Turkey

[S 86/2021 wef 09/02/2021]

TWENTIETH SCHEDULE

Paragraph 2(t)

COUNTRY

1. Nigeria

[S 86/2021 wef 09/02/2021]

TWENTY-FIRST SCHEDULE

Paragraph 2(u)

COUNTRY

1. Oman

[S 86/2021 wef 09/02/2021]

TWENTY-SECOND SCHEDULE

Paragraph 2(v)

COUNTRY

1. Albania

[S 86/2021 wef 09/02/2021]

TWENTY-THIRD SCHEDULE

Paragraph 2(w)

COUNTRIES

1. Brunei Darussalam
2. Peru

[S 86/2021 wef 09/02/2021]

TWENTY-FOURTH SCHEDULE

Paragraph 2(x)

COUNTRY

1. Andorra

[S 72/2022 wef 03/02/2022]

TWENTY-FIFTH SCHEDULE

Paragraph 2(y)

COUNTRY

1. Saint Lucia

[S 72/2022 wef 03/02/2022]

TWENTY-SIXTH SCHEDULE

Paragraph 2(z)

COUNTRY

1. Ecuador

[S 72/2022 wef 03/02/2022]

TWENTY-SEVENTH SCHEDULE

Paragraph 2(za)

COUNTRY

1. Kazakhstan

[S 72/2022 wef 03/02/2022]

TWENTY-EIGHTH SCHEDULE

Paragraph 2(zb)

COUNTRIES

1. Maldives
2. New Caledonia

[S 72/2022 wef 03/02/2022]

TWENTY-NINTH SCHEDULE

Paragraph 2(zc)

COUNTRY

1. Sint Maarten

[S 31/2023 wef 01/02/2023]

THIRTIETH SCHEDULE

Paragraph 2(zd)

COUNTRY

1. Jamaica

[S 31/2023 wef 01/02/2023]

THIRTY-FIRST SCHEDULE

Paragraph 2(ze)

COUNTRY

1. Samoa

[S 68/2024 wef 01/02/2024]

THIRTY-SECOND SCHEDULE

Paragraph 2(zf)

COUNTRY

1. Marshall Islands

[S 68/2024 wef 01/02/2024]

THIRTY-THIRD SCHEDULE

Paragraph 2(zg)

COUNTRY

1. Saint Kitts and Nevis

[S 68/2024 wef 01/02/2024]

THIRTY-FOURTH SCHEDULE

Paragraph 2(zh)

COUNTRY

1. Switzerland

[S 68/2024 wef 01/02/2024]

THIRTY-FIFTH SCHEDULE

Paragraph 2(zi)

COUNTRIES

1. Kenya
2. Thailand

[S 68/2024 wef 01/02/2024]

THIRTY-SIXTH SCHEDULE

Paragraph 2(zj)

COUNTRIES

1. Denmark
2. Iceland
3. Ireland
4. Norway
5. South Africa

[S 96/2025 wef 03/02/2025]

THIRTY-SEVENTH SCHEDULE

Paragraph 2(zk)

COUNTRY

1. United Kingdom

[S 96/2025 wef 03/02/2025]

THIRTY-EIGHTH SCHEDULE

Paragraph 2(zl)

COUNTRY

1. Lithuania

[S 96/2025 wef 03/02/2025]

THIRTY-NINTH SCHEDULE

Paragraph 2(zm)

COUNTRY

1. Latvia

[S 96/2025 wef 03/02/2025]

FORTIETH SCHEDULE

Paragraph 2(zn)

COUNTRY

1. Finland

[S 96/2025 wef 03/02/2025]

FORTY-FIRST SCHEDULE

Paragraph 2(zo)

COUNTRIES

1. Armenia
2. Moldova
3. Ukraine

[S 96/2025 wef 03/02/2025]

FORTY-SECOND SCHEDULE

Paragraph 2(zp)

COUNTRY

1. Malta

[S 57/2026 wef 02/02/2026]

FORTY-THIRD SCHEDULE

Paragraph 2(zq)

COUNTRIES

1. Rwanda
2. Senegal
3. Uganda

[S 57/2026 wef 02/02/2026]

Made on 12 January 2018.

TAN CHING YEE
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