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**No. S 40**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(COMPETENT AUTHORITY AGREEMENTS) ORDER 2017**

**ARRANGEMENT OF PARAGRAPHS**

Paragraph

1. Citation and commencement
  2. Declaration as international tax compliance agreements
- The Schedule
- 

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) (Competent Authority Agreements) Order 2017 and comes into operation on 31 January 2017.

**Declaration as international tax compliance agreements**

2. Each competent authority agreement specified in the Schedule is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 31 January 2017.

**THE SCHEDULE**

Paragraph 2

**COMPETENT AUTHORITY AGREEMENTS**

1. *[Deleted by S 97/2025 wef 01/01/2026]*
2. *[Deleted by S 97/2025 wef 01/01/2026]*
3. *[Deleted by S 97/2025 wef 01/01/2026]*

THE SCHEDULE — *continued*

4. *[[Deleted by S 97/2025 wef 01/01/2026]*
5. *[Deleted by S 97/2025 wef 01/01/2026]*
6. *[Deleted by S 97/2025 wef 01/01/2026]*
7. Agreement between the competent authorities of Singapore and Iceland on the automatic exchange of financial account information to improve international tax compliance, signed on 13 December 2016
8. *[Deleted by S 56/2026 wef 01/01/2026]*
9. *[Deleted by S 97/2025 wef 01/01/2026]*

Made on 26 January 2017.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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