
First published in the Government Gazette, Electronic Edition, on 27 February 2017 at 5 pm.

No. S 72

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(COMPETENT AUTHORITY AGREEMENTS) (NO. 2)
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) (No. 2) Order 2017 and comes into operation on 27 February 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 27 February 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]*

THE SCHEDULE — *continued*

3. Agreement between the competent authorities of Singapore and Italy on the automatic exchange of financial account information to improve international tax compliance, signed on 3 November 2016

4. [*Deleted by S 97/2025 wef 01/01/2026*]

5. [*Deleted by S 97/2025 wef 01/01/2026*]

Made on 22 February 2017.

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

[MOF(R) R045.003.0012.V23; AG/LEGIS/SL/134/2015/22 Vol. 6]