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No. S 57

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION) (AMENDMENT) ORDER 2026

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 2026 and comes into operation on 2 February 2026.

Amendment of paragraph 2

2. In 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), in paragraph 2 —

(*a*) in sub-paragraph (*zo*), replace the full-stop at the end with a semi-colon; and

(*b*) after sub-paragraph (*zo*), insert —

"(*zp*) the competent authority of the country specified in the Forty-Second Schedule, with effect from and including 17 September 2025;

(*zq*) the competent authority of each of the countries specified in the Forty-Third Schedule, with effect from and including 30 January 2026.".

New Forty-Second and Forty-Third Schedules

3. In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2018, after the Forty-First Schedule, insert —

"FORTY-SECOND SCHEDULE

Paragraph 2(*zp*)

COUNTRY

1. Malta

FORTY-THIRD SCHEDULE

Paragraph 2(*zq*)

COUNTRIES

1. Rwanda
2. Senegal
3. Uganda".

[G.N. Nos. S 299/2018; S 735/2018; S 295/2019; S 105/2020; S 395/2020; S 86/2021; S 72/2022; S 31/2023; S 68/2024; S 96/2025]

Made on 17 January 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[AG/LEGIS/SL/134/2025/3]